

Dadansoddi ar gyfer Polisi



Analysis for Policy



Llywodraeth Cymru
Welsh Government

SOCIAL RESEARCH NUMBER:

2/2025

PUBLICATION DATE:

16/01/2025

Survey of public attitudes to council tax 2024

Mae'r ddogfen yma hefyd ar gael yn Gymraeg.

This document is also available in Welsh.

OGI © Crown Copyright Digital ISBN: 978-1-83715-122-6

Survey of public attitudes to council tax 2024

Louisa Smith (Knowledge and Analytical Services, Welsh Government)

Full Research Report: Smith, L. (2025). *Survey of public attitudes to council tax 2024*. Cardiff: Welsh Government, GSR report number 2/2025.

Available at: <https://www.gov.wales/public-attitudes-council-tax-2024>

Views expressed in this report are those of the researcher and not necessarily those of the Welsh Government

For further information please contact:

Louisa Smith
Knowledge and Analytical Services
Welsh Government
Cathays Park
Cardiff
CF10 3NQ

Email: Research.PublicServices@gov.wales

Table of contents

Table of contents	1
List of tables	2
List of figures.....	3
1. Background	4
2. Methodology.....	6
3. Findings.....	7
4. Conclusions.....	44
Annex A: Methodology	46
Annex B	51

List of tables

Table 1: Which of the following best describes why your household does not pay council tax?	7
Table 2: Which discounts, exemptions or reductions do you receive?	9
Table 3: Can you name three services which are funded by council tax? (See comment above)	14
Table 4: 'Too high' - Why do you say this?	26
Table 5: 'About right' - Why do you say this?	27
Table 6: After information - 'Too high' - Why do you say this?	29
Table 7: After information - 'About right' - Why do you say this?	30
Table 8: After information - 'Too low' - Why do you say this?	31
Table 9: Agree - Why do you say this?	34
Table 10: Disagree - Why do you say this?	35

List of figures

Figure 1: What is your council tax band?	8
Figure 2: Do you receive any council tax discounts, exemptions or reductions?	9
Figure 3: How does your household pay council tax?	10
Figure 4: How much council tax does your household pay per month?	11
Figure 5: How much would you say you know about council tax?	12
Figure 6: How much would you say you know about council tax? By year (2022-2024).....	13
Figure 7: Can you name three services which are funded by council tax? Top three responses by year (2022-2024)	14
Figure 8: Statements about the current council tax system	15
Figure 9: Statements about the current council tax system	19
Figure 10: Based on your income and outgoings, how would you describe the amount of council tax your household is expected to pay?	23
Figure 11: By year (2022-2024) top three responses to Why do you say this?	25
Figure 12: Based on the services which council tax funds, how would you describe the amount of council tax your household is expected to pay?	28
Figure 13: By year (2022-2024) Based on the services which council tax funds, how would you describe the amount of council tax your household is expected to pay?	29
Figure 14: To what extent do you agree or disagree that council tax should be replaced with a different system of local taxation?	32
Figure 15: By year (2022-2024) To what extent do you agree or disagree that council tax should be replaced with a different system of local taxation?	32
Figure 16: Which of the following do you feel would be the fairest measure of the amount of local tax you are expected to pay? Mean average fairness score (1=fairest, 6=least fair)	36
Figure 17: Fairest measure of the amount of local tax you are expected to pay (Ranked 1)	37
Figure 18: Least fair measure of the amount of local tax you are expected to pay (Ranked 6)	37
Figure 19: How important are the following aims of local taxation? Mean average importance score (1=not at all important, 10=absolutely vital)	39
Figure 20: How important are the following aims of local taxation? 'Absolutely vital'	40
Figure 21: Within the last 3 years, have you used any of the following to access information about your council tax?	41
Figure 22: How easy or difficult was it to access information about your council tax on the local council website/Welsh Government website/other website?	43

1. Background

- 1.1 The Welsh Government is undertaking a programme of research to inform the [Programme for Government](#) commitment to reform council tax to ensure a fairer and more progressive system. To date, this has included academic research, internal government analysis, extensive administrative data collection, and analysis of the outcome of public consultations, as well as additional stakeholder engagement. Two public consultations, seeking views from the public and stakeholders on a range of topics but which focused on a property revaluation and possible system reforms, have been undertaken. A [Phase 1 Consultation](#) took place between July to October 2022 and a [Phase 2 Consultation](#) ran from November 2023 to February 2024. Summaries of the responses for both consultations have been published ([Phase 1](#) and [Phase 2](#)). A list of the evidence and research to date can also be found on the Welsh Government webpage [Evidence and research on Council Tax and Non-Domestic rates](#).
- 1.2 Public understanding and acceptance of future finance systems are crucial in order for the Welsh Government to achieve its aims, [previous research](#) has identified that levels of awareness of and attitudes to local taxes are not clear and seldom measured. For this reason, the Welsh Government commissioned additional questions about attitudes to council tax in the March 2022 and March 2023 waves of the Wales Omnibus Survey (conducted by Beaufort Research Ltd), with analysis conducted in-house by Knowledge and Analytical Services. Reports presenting the findings were published in [Public attitudes to council tax \(Mack and Owens, 2022\)](#) and [Public attitudes to council tax: 2023 \(Tyler and Owens, 2023\)](#). To explore any changes in attitudes to council tax in Wales since March 2022, the Welsh Government commissioned a further set of questions in the March 2024 wave of the survey.
- 1.3 In July 2024, the Welsh Government commissioned additional analysis (carried out by Beaufort Research Ltd.) to compare the results of the 2022, 2023 and 2024 March waves of the Wales Omnibus Survey to explore any differences in participant responses to questions between years. The purpose of this is to establish a baseline understanding of people's attitudes to council tax in Wales against which to monitor the potential impact of council tax reform.

- 1.4 The purpose of this research is to examine public perceptions of the fairness of council tax. This includes the design and administration of the tax as well as the way it is used and invested in communities. It also explores the relationship between the level of knowledge and understanding of council tax and perceptions of its fairness and draw out views on future reform. An additional set of questions included in the 2023 and 2024 surveys looks at how information about council tax is accessed.
- 1.5 The remainder of this report outlines the methodology for the survey and presents key findings under the following themes:
- Responsibility for paying council tax
 - Knowledge and attitudes to the current council tax system
 - Attitudes to change
 - Accessing information about council tax

2. Methodology

About the survey

- 2.1 The Wales Omnibus Survey involves interviews with a representative sample of a minimum of 1,000 adults aged 16 years and over who are resident in Wales. Fieldwork for the March 2024 wave of the Wales Omnibus Survey took place between 26 February and 17 March 2024. A total of 1,000 interviews were completed.
- 2.2 Interviews were undertaken online using the [Cint online panel exchange platform](#), software that is used in digital survey-based research to gather insights from a large number of respondents. The online surveys were configured for PC/tablet and smartphone completion and English and Welsh versions of each were offered to every respondent.
- 2.3 Statistical significance testing of the data was undertaken in the analysis to aid interpretation of the results. The z-test was used to determine whether an observed relationship in the sample is likely to reflect a genuine association in the population. When a difference between two sub-groups is described as being 'significant' in this report, this means that the probability of obtaining the finding by chance is less than one in 20 – i.e. it is likely to reflect a genuine relationship in the population.
- 2.4 When survey data are tested for statistical significance, an assumption is made that the achieved sample represents a random sample of the relevant population. The Wales Omnibus Survey uses proportional quota sampling. Genuine statistical significance cannot, strictly speaking, be established for this sampling method. Therefore, 'significant' differences based on data from the Wales Omnibus Survey refer to a pseudo-statistically significant difference at the 95 per cent confidence level.
- 2.5 More information on the survey methodology, along with definitions of the demographic variables used in this report, are included in Annex A. Information about the questions commissioned in the March 2024 wave of the Wales Omnibus Survey is attached at Annex B.

3. Findings

Responsibility for paying council tax

- 3.1 The survey included initial questions to gauge whether the participant paid council tax or not. This informed the routing of the subsequent survey questions, so that participants were only asked questions relevant to their circumstances.
- 3.2 Around nine out of ten respondents (91 per cent) reported that they, or someone in their household, paid council tax. Of this figure, around half of all respondents (47 per cent) reported having sole responsibility for council tax and a further 45 per cent reported that they had joint responsibility for council tax. Around a tenth of respondents (8 per cent) reported that they had no responsibility as someone else in the household paid council tax.
- 3.3 Of the 85 respondents who reported that they did not pay council tax, the most common reason given was that they were on a low income and received full Council Tax Reduction (66 per cent) (Table 1).

Table 1: Which of the following best describes why your household does not pay council tax?

	Percentage of respondents
I am on a low income and receive full Council Tax Reduction	66
All members of the household are students	19
Other answers provided by fewer than 10 respondents	
All members of the household are care leavers under the age of 25	3
All members of the household are under 18	1
<i>Don't know</i>	8
<i>Other</i>	5

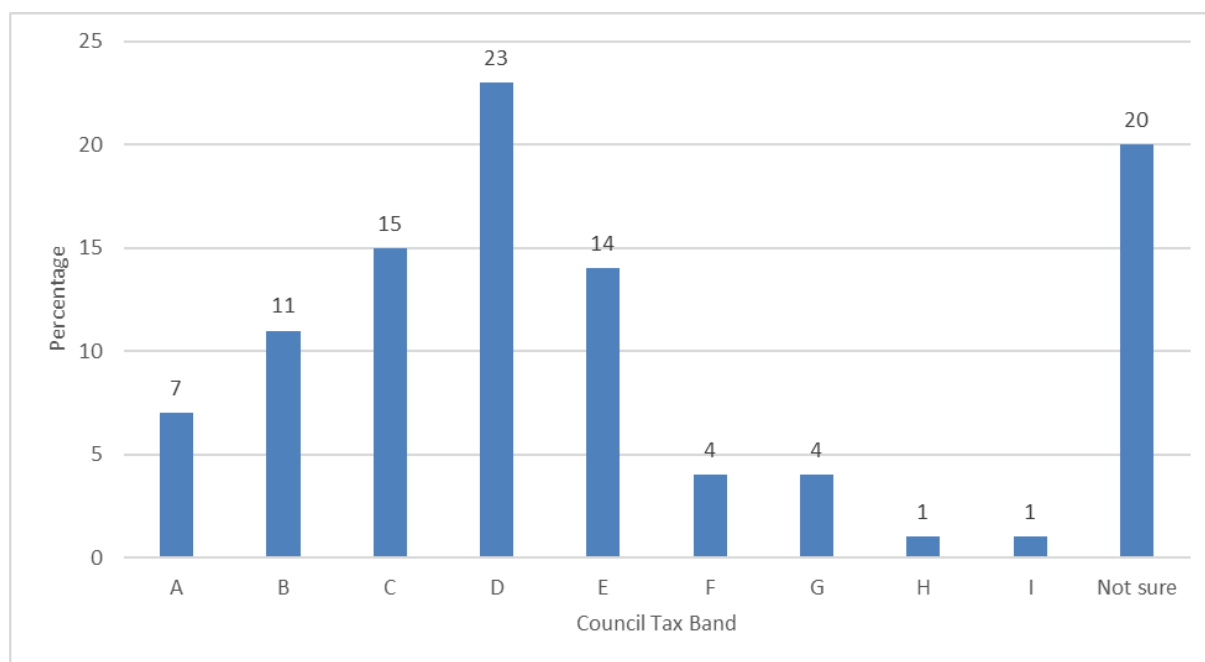
Base: 85 respondents

- 3.4 Participants who indicated that they paid council tax were asked further questions about the level of tax they paid. Each property in Wales is placed in one of nine bands based on property values and housing market conditions on 1 April 2003. Band A is the lowest band, applied to properties with a valuation of up to £44,000 and Band I is the highest band, applied to properties valued above £424,000.

3.5 The most common band reported by respondents was Band D (23 per cent), followed by Band C (15 per cent).¹ One fifth of respondents (20 per cent) reported that they were not sure what council tax band they were in (Figure 1).

3.6 Since 2022, the most common band reported by respondents is Band D (2022 25 per cent; 2023 25 per cent and 2024 23 per cent). The least common band reported is Band I (2022 0 per cent; 2023 1 per cent and 2024 1 per cent).

Figure 1: What is your council tax band?

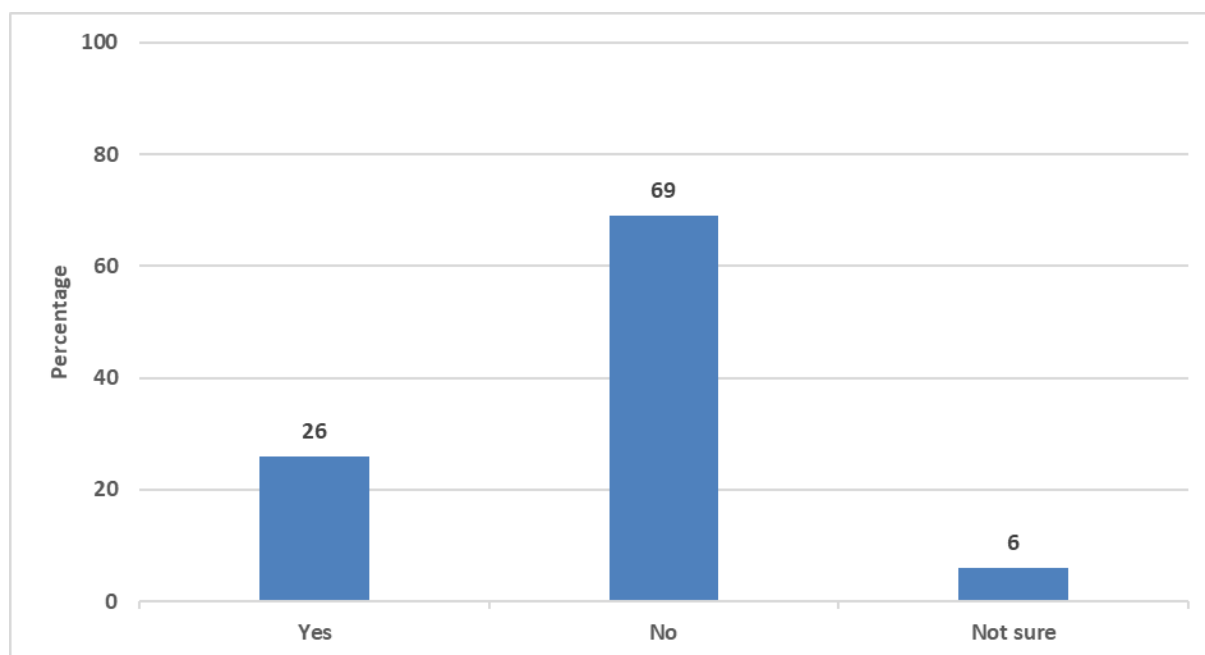


Base: 915 respondents

3.7 Participants were also asked whether they received any discounts, exemptions, or reductions to their council tax bill. Around two out of every three respondents (69 per cent) indicated that they did not, suggesting that they pay a full, unaltered bill based on their property banding. A small proportion (6 per cent) of respondents were not sure whether they received any discounts, exemptions, or reductions. Around a quarter of respondents (26 per cent) indicated that they did receive one or more discounts, exemptions, or reductions (Figure 2).

¹ [Proportion of council tax dwellings, by band and year \(per cent\) \(StatsWales\)](#) StatsWales data suggest that, in the 2024-25 financial year, Band C is the most common band (21.8 per cent), followed by Band B (20.7 per cent). The different distribution of bands in this sample could be explained by the fact that this is a survey of individuals rather than households, and the possibility that respondents incorrectly identified their band. The survey methodology did not allow for respondents to verify their answers by reference to, for example, a recent council tax bill. As 16 per cent of respondents were not sure of their council tax band, the possibility of incorrect answers cannot be ruled out.

Figure 2: Do you receive any council tax discounts, exemptions or reductions?



Base: 915 respondents

3.8 Those respondents who indicated that they received discounts, exemptions, or reductions were asked what they received. This question allowed an open text response, and similar responses were grouped. The most common discount identified was single person discount (52 per cent) (Table 2).

Table 2: Which discounts, exemptions or reductions do you receive?

Response	Percentage of respondents
Single Person Discount	52
Council Tax Benefit/Reduction	9
Unemployed/On Universal Credit	3
<i>Other</i>	14
Top 3 responses reported by less than 5 per cent of respondents	
Disability/PIP Discount	
Low-income reduction	
On benefits (unspecified)	

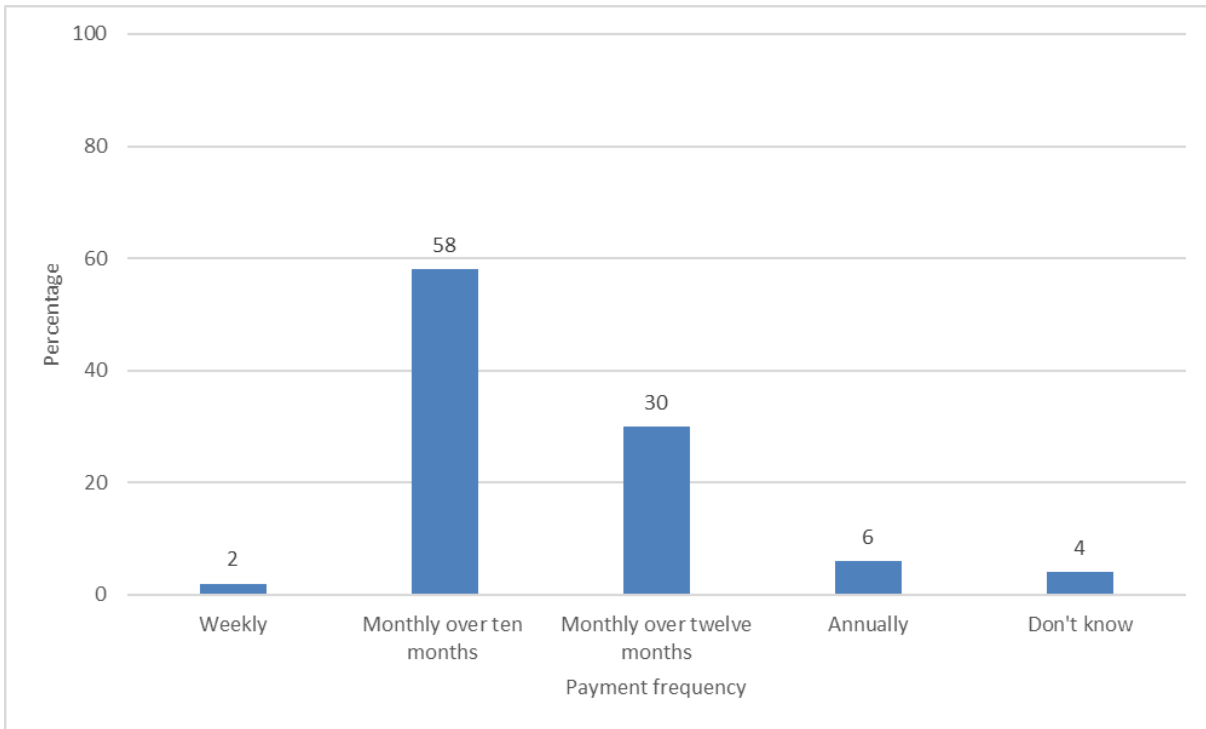
Base: 233 respondents

Note: Not all of the answers provided by participants relate to an existing discount, exemption or reduction.

3.9 Council tax can be paid weekly, monthly over ten or twelve months, or in an annual lump sum. Around three out of every five respondents (58 per cent) indicated that

they pay their council tax over ten monthly instalments, with around a third (30 per cent) paying in twelve monthly instalments. It was much less common for respondents to pay weekly or annually (2 per cent and 6 per cent, respectively). A small proportion of respondents (4 per cent) did not know how they paid their council tax (Figure 3).

Figure 3: How does your household pay council tax?

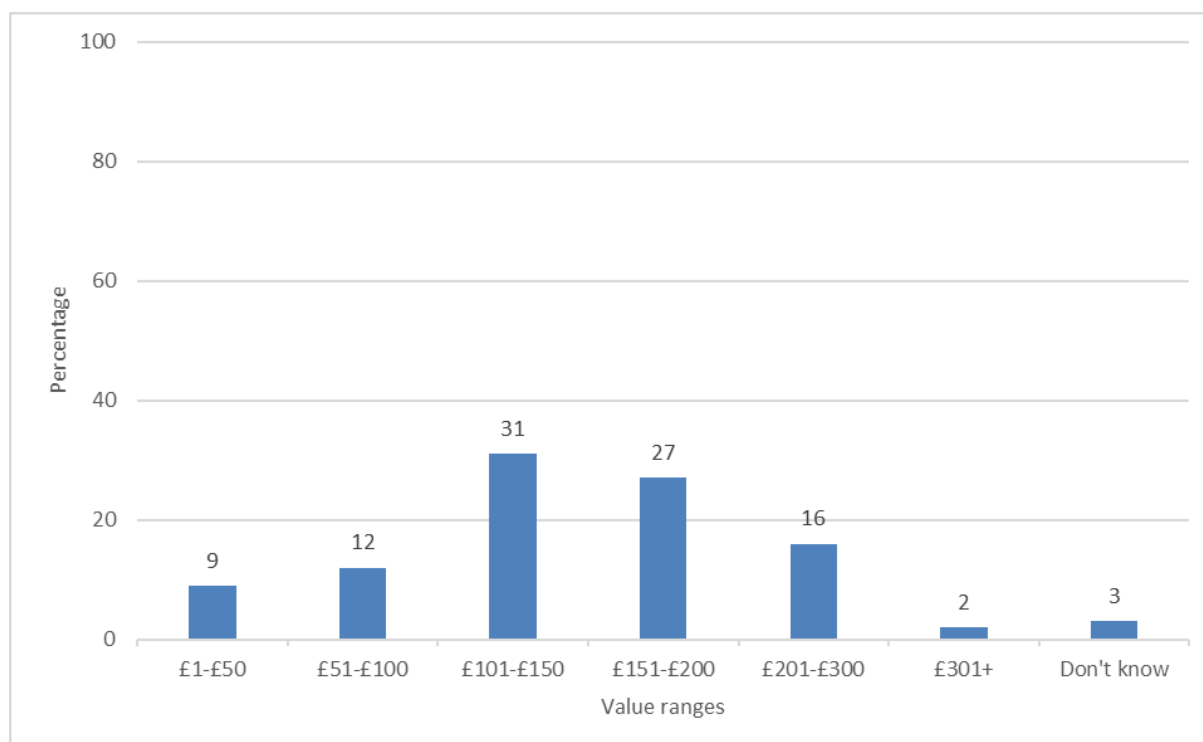


Base: 915 respondents

3.10 In addition to asking about the frequency of payments, participants were asked how much they paid. Responses were grouped into value ranges. Of the 14 respondents who paid weekly, four paid between £1 and £30, three paid between £31 and £50 and three paid more than £50. For those who paid monthly, the most common value range was between £101 and £150 per month (31 per cent) (Figure 4).² Of the 55 respondents who paid an annual lump sum, two paid £100 or less, eight paid between £101 and £1,000, twenty paid between £1,001 and £2,000, eight paid between £2,001 and £3,000 and four paid more than £3,000.

² The results to this answer combine answers from those who pay over ten- and twelve-monthly instalments, which will influence the monthly rate.

Figure 4: How much council tax does your household pay per month?



Base: 806 respondents

Note: These results include responses from participants who pay either 10 or 12 monthly instalments, which will influence their monthly rate.

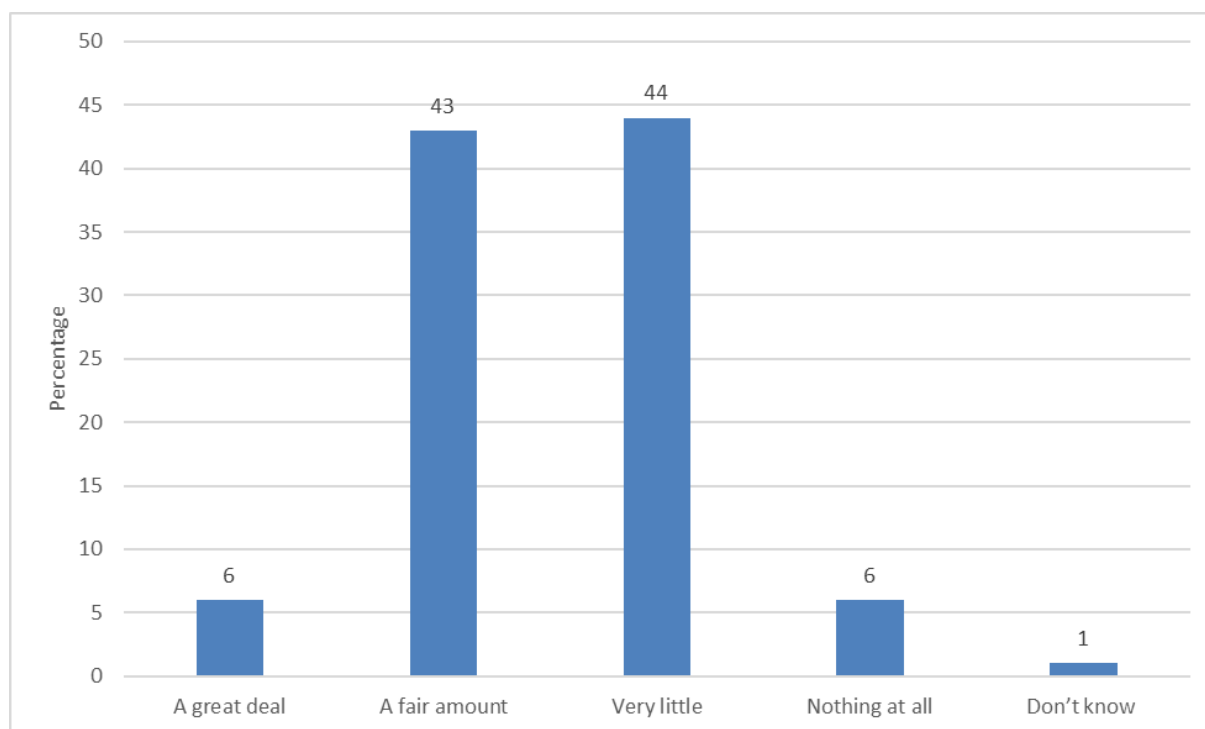
Knowledge of and attitudes to the current council tax system

Respondents to the survey were evenly split between those who knew a fair amount about council tax and those who knew very little about it. When asked to name services funded by council tax, the most common services named were recycling and waste collection, emergency services and highways.

3.11 The survey included a series of questions to gauge levels of knowledge and understanding of the council tax system, and perceptions of its fairness.

3.12 All respondents were asked how much they know about council tax. Responses were evenly split between those who reported knowing a fair amount (43 per cent) and very little (44 per cent). A small proportion of respondents reported knowing a great deal about council tax (6 per cent) or nothing at all (6 per cent) (Figure 5).

Figure 5: How much would you say you know about council tax?



Base: 1000 respondents

3.13 There were significant differences in respondents' knowledge of council tax by age, working status and housing tenure.

3.14 Respondents who were more likely to report that they knew a great deal or a fair amount of about council tax were:

- Aged 55+ years (57 per cent, compared with 45 per cent of those aged 35-54 years and 42 per cent of those aged 16-34 years)
- Retired (56 per cent, compared with 49 per cent of full-time employees, 43 per cent of part-time employees, 30 per cent of unemployed respondents, and 31 per cent of students)
- Property owners (53 per cent, compared with 45 per cent of social renters and 44 per cent of private renters)

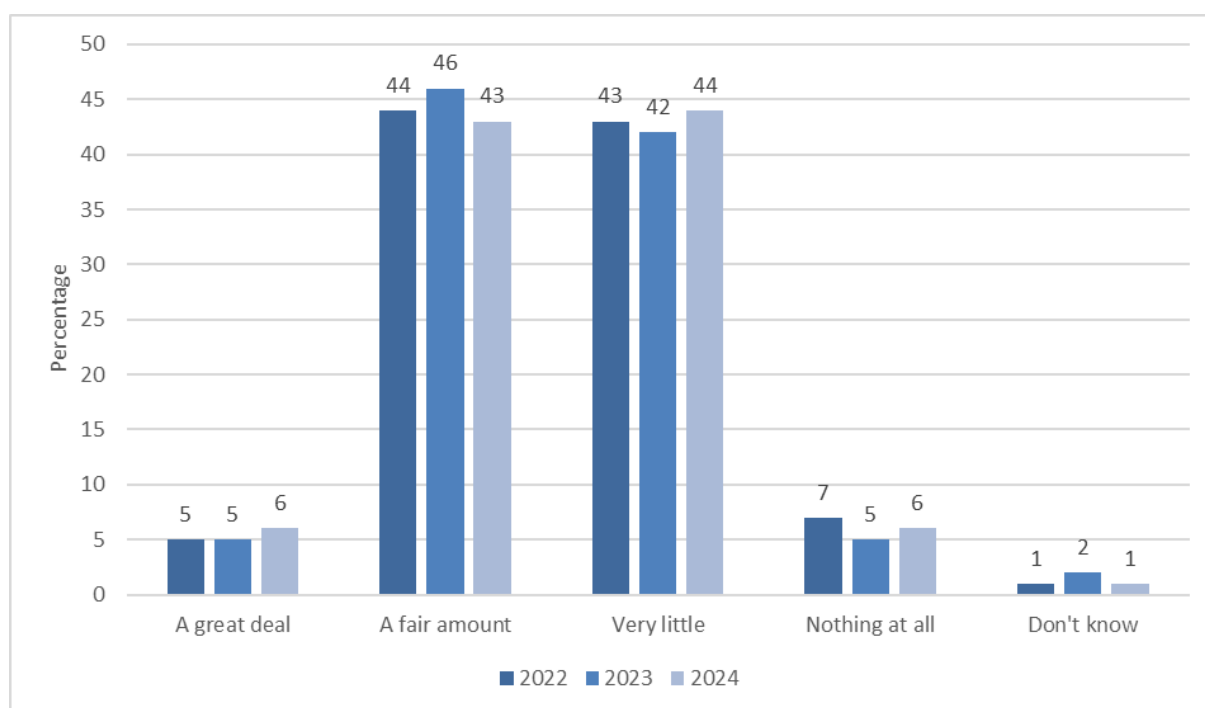
3.15 Respondents who were more likely to report that they knew very little or nothing at all about council tax were:

- Aged 16-34 years (55 per cent, compared with 42 per cent of those aged 55+)

- Students (62 per cent, compared with 51 per cent of full-time employees, 56 per cent of part-time employees, 56 per cent of self-employed respondents, and 44 per cent of retired respondents)
- Social and private renters (52 per cent and 55 per cent respectively, compared with 47 per cent of property owners)

3.16 Although not a statistically significant difference, the 2024 survey responses were the first where more respondents reported knowing very little about council tax (44 per cent) than a fair amount (43 per cent). Figure 6 shows a comparison of responses since the survey was launched in 2022.

Figure 6: How much would you say you know about council tax? By year (2022-2024)



Base: 3000 respondents

3.17 In order to measure levels of understanding of what council tax is used for, all participants were asked to name three services which are funded by council tax. The most commonly named service was bin or refuse (50 per cent), followed by police (42 per cent) and roads or road maintenance (31 per cent) (Table 3).

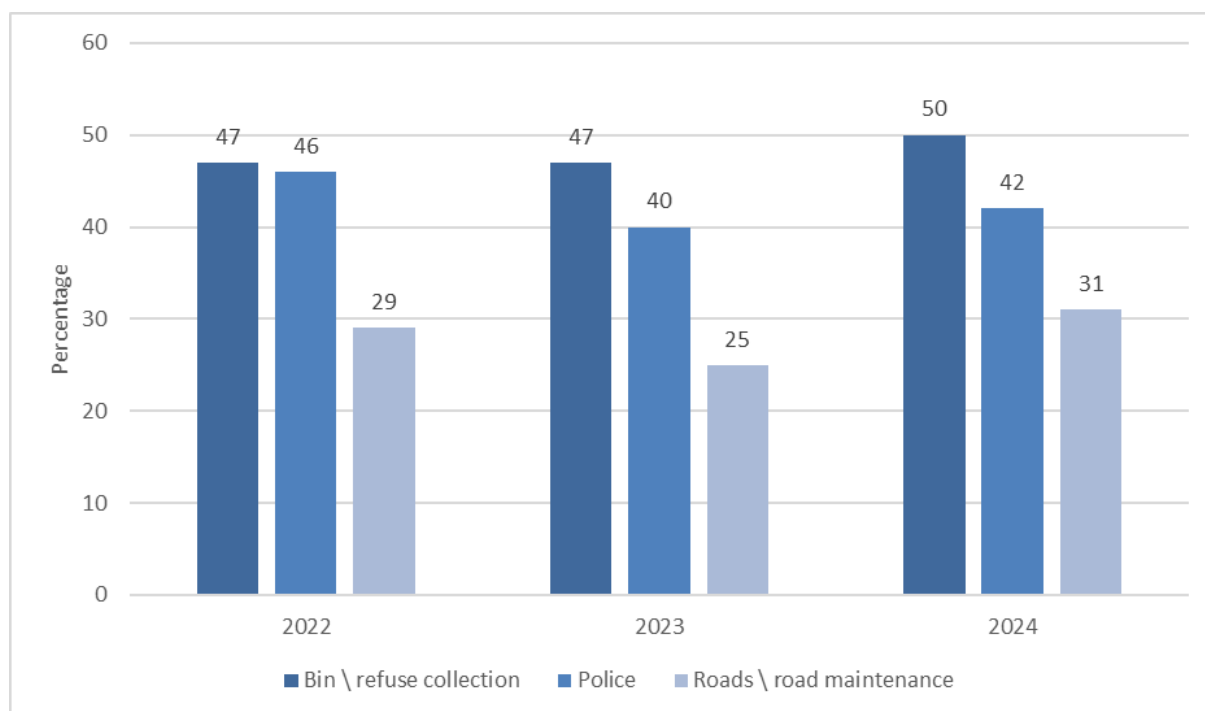
3.18 Since 2022, these responses have consistently been in the top three most commonly named services (Figure 7).

Table 3: Can you name three services which are funded by council tax?

Response	Percentage of respondents
Bin/refuse collection	50
Police	42
Roads/road maintenance	31
Education/schools	19
Street lighting/lighting	14
Council/councillors/government	7
Waste/waste collection/waste management	12
Social care/social services	7
Libraries	9
Recycling	5
Parks	4
Fire/fire services	9
Street cleaning	6
Others	4
Top 3 responses reported by less than 5 per cent of respondents	
Leisure services/facilities	
Health/health services/NHS	
Housing/housing maintenance	

Base: 1000 respondents

Figure 7: Can you name three services which are funded by council tax? Top three responses by year (2022-2024)



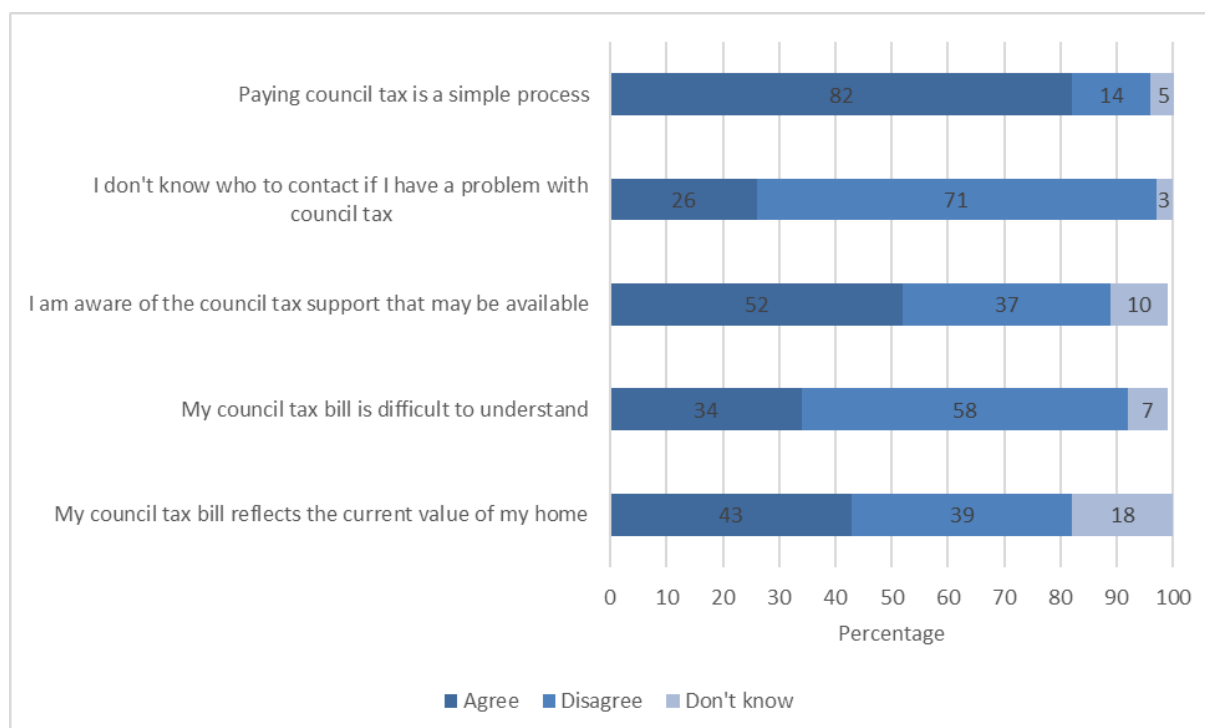
Base: 3000 respondents

The survey showed that the majority of respondents found paying council tax a simple process, were aware of the council tax support that may be available, would know who to contact if they had a problem with council tax and did not find their council tax bill difficult to understand. Respondents had mixed attitudes in terms of whether their council tax bill reflects the current value of their home.

3.19 Respondents who had indicated that they pay council tax were asked to what extent they agreed or disagreed with a series of statements about the current council tax system.

- Paying council tax is a simple process.
- I don't know who to contact if I have a problem with council tax.
- I am aware of the council tax support that may be available.
- My council tax bill is difficult to understand.
- My council tax bill reflects the current value of my home.

Figure 8: Statements about the current council tax system



Base: 915 respondents

'Agree' combines the responses 'Strongly Agree' and 'Agree.' 'Disagree' combines the responses 'Strongly Disagree' and 'Disagree.'

- 3.20 As shown in Figure 8, eight out of ten respondents (82 per cent) agreed that paying council tax is a simple process. There were significant differences by age, working status, tenure, and disability status.
- 3.21 Respondents who were more likely to agree that paying council tax is a simple process were:
- Property owners (84 per cent, compared with 66 per cent of social renters, 40 per cent of respondents with shared ownership and 16 per cent of private renters)
 - Not disabled (84 per cent, compared with 84 per cent of respondents with a limiting illness, health problem or disability)
- 3.22 Respondents who were less likely to agree that paying council tax is a simple process were:
- Aged 16-34 (69 per cent, compared with 85 percent of those aged 35-54 and 87 per cent of those aged 55 or over)
 - Unemployed (63 per cent), or students (45 per cent, compared with all other categories)
- 3.23 Around three quarters of respondents (71 per cent) disagreed with the statement that they do not know who to contact if they had a problem with council tax. There were significant differences by age, tenure and working status.
- 3.24 Respondents who were more likely to agree that they did not know who to contact if they had a problem with council tax were:
- Aged 16-34 years (40 per cent, compared with 28 per cent of those aged 35-54 years and 16 per cent of those aged 55+ years)
 - Full-time students (46 per cent, compared to 30 per cent of full-time employees, 22 per cent of the self-employed and 14 per cent of the retired/permanently not working).
 - Private renters (38 per cent, compared with 26 per cent of social renters and 22 per cent of homeowners)
- 3.25 Around half of all respondents (52 per cent) agreed that they were aware of the council tax support that may be available. There were significant differences by age, household structure and council tax payment status.

- 3.26 Respondents who were more likely to agree that they were aware of the council tax support that may be available were:
- Aged 35-54 years (57 per cent, compared with 46 per cent of those aged 16-34 years)
 - From single adult households (61 per cent, compared with 50 per cent of respondents from households where couples lived with dependents)
 - In receipt of discounts or reductions to their council tax (65 per cent, compared with 48 per cent of respondents who did not receive discounts or reductions).
- 3.27 Around three out of every five respondents (58 per cent) disagreed with the statement that their council tax bills are difficult to understand. There were significant differences by age, council tax payment status and property tenure.
- 3.28 Respondents who were more likely to agree that their council tax bill was difficult to understand were:
- Aged 16-34 years (46 per cent, compared with 33 per cent of those aged 35-54 years and 29 per cent of those aged 55+ years).
 - In receipt of a discount or reduction (40 per cent, compared with 33 per cent of those who paid their council tax in full)
 - Social renters (50 per cent, compared with 29 per cent of property owners).
- 3.29 Respondents who were more likely to disagree that their council tax bills are difficult to understand were:
- Retired (74 per cent, compared with 55 per cent of full-time employees, 54 per cent of part-time employees, 49 per cent unemployed and 30 per cent of full-time students)).
 - Property owners (65 per cent, compared with 52 per cent of private renters, 42 per cent of social renters and 12 per cent of respondents with shared property ownership).
- 3.30 In relation to the statement about whether council tax bills reflect the current value of their home, around two out of five respondents (43 per cent) agreed that it did. There were significant differences by age, council tax payment status, household structure and property tenure.

3.31 Respondents who were more likely to disagree that their council tax bill reflects the value of their home were:

- Aged 16-34 (43 per cent, compared with 34 percent of those aged 55+)
- Private renters (51 per cent, compared with 38 per cent of homeowners and 35 per cent of social renters)
- Those who paid their council tax in full (41 per cent, compared with 33 per cent who were in receipt of a discount or reduction)
- Living in households with two or more adults and dependents (48 per cent, compared with 37 per cent of households with two or more adults without dependents and 31 per cent of single adult households)

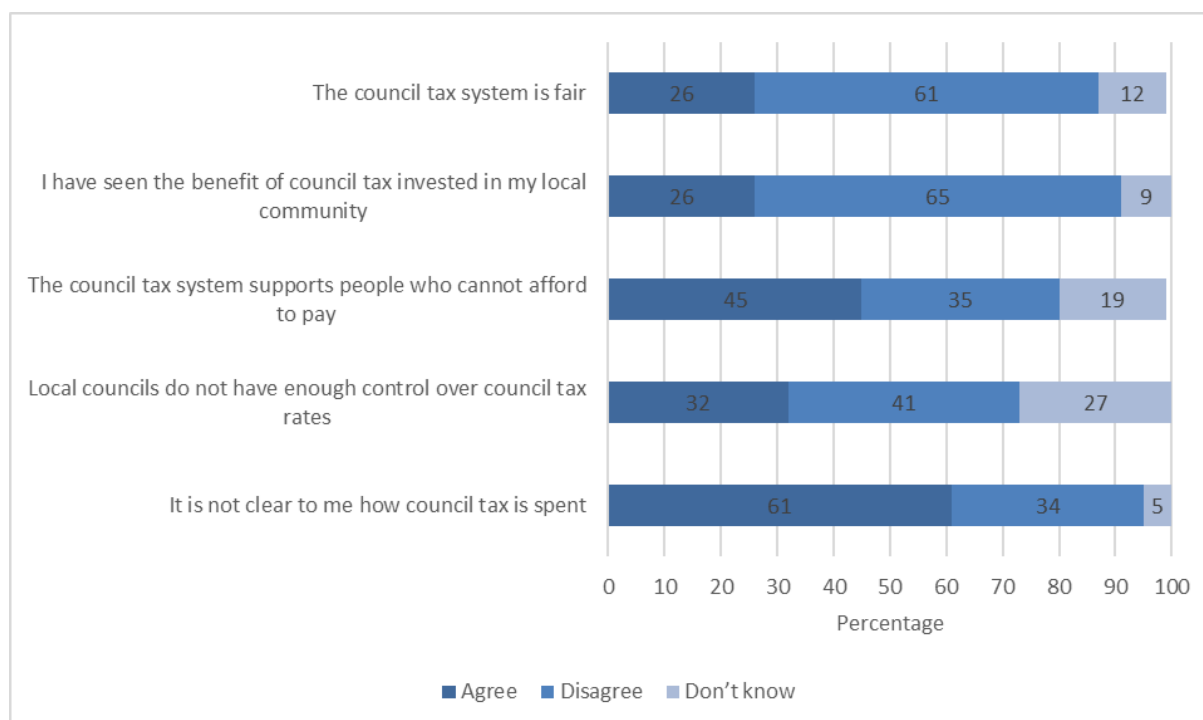
3.32 It is worth noting that nearly one fifth of respondents (18 per cent) answered 'don't know' in response to this final statement.

The survey showed that the majority of respondents disagreed that they had seen the benefit of council tax invested in their local community or that the council tax system is fair, and almost two-thirds reported that it was not clear to them how council tax is spent. Respondents had mixed attitudes towards the extent to which the council tax system supports people who cannot afford to pay, and whether local councils have enough control over council tax rates.

3.33 All survey participants were asked to what extent they agreed or disagreed with a further series of statements about the current council tax system:

- The council tax system is fair.
- I have seen the benefit of council tax invested in my local community.
- The council tax system supports people who cannot afford to pay.
- Local councils do not have enough control over council tax rates.
- It is not clear to me how council tax is spent.

Figure 9: Statements about the current council tax system



Base: 1000 respondents

'Agree' combines the responses 'Strongly Agree' and 'Agree.' 'Disagree' combines the responses 'Strongly Disagree' and 'Disagree.'

3.34 As shown in Figure 9, around three out of five respondents (61 per cent) disagreed with the statement that the council tax system is fair. There were significant differences by gender, age, income and council tax payment status.

3.35 Respondents who were more likely to agree that the council tax system is fair were:

- Male (31 per cent, compared with 22 per cent of females)
- Aged 16-34 years (36 per cent, compared with 23 per cent of those aged 35-54 years and 23 per cent of those aged 55+ years)
- Earning over £75,000 per annum (43 per cent, 25 per cent earning £20,000-£29,999, 23 per cent of those earning £50,000-£74,999, 23 per cent earning less than £9,999 and 17 per cent of those earning £10,000-£19,999).

3.36 Respondents who were more likely to disagree that the council tax system is fair were:

- Those who paid in full (64 per cent) and those in receipt of discounts or reductions to their council tax (56 per cent), compared with 49 per cent of those who do not pay council tax.

- 3.37 The majority of respondents (65 per cent) also disagreed that they had seen the benefit of council tax invested in their local community. There were significant differences by gender, age, disability status, and property tenure.
- 3.38 Respondents who were more likely to disagree that they had seen the benefit of council tax invested in their local community were:
- Female (70 per cent, compared with 58 per cent of males)
 - Homeowners (68 per cent, compared to 61 per cent of social renters and 58 per cent of private renters)
 - Paying council tax in full (68 per cent, compared with 60 per cent of those who receive a discount or reduction and 47 per cent of those who don't pay council tax)
 - Aged 35-54 years (71 per cent) and aged 55+ years (66 per cent, compared with 54 per cent of those aged 16-34 years).
- 3.39 Respondents who did not consider themselves disabled were more likely to agree that they had seen the benefits of council tax invested in the community than those who reported having a disability (29 per cent compared to 22 per cent respectively)
- 3.40 Around half of all respondents (46 per cent) agreed that the council tax system supports people who cannot afford to pay. There were significant differences by age, working status, region, social grade and council tax payment status.
- 3.41 Respondents who were more likely to agree that the council tax system supports people who cannot afford to pay were:
- Retired or permanently not working (54 per cent, compared with 43 per cent of full-time employees, 36 per cent of part-time employees and 30 per cent of students)
 - Living in the Valleys (51 per cent, compared with 38 per cent of those living in North Wales)
- 3.42 Respondents who were more likely to disagree that the council tax system supports people who cannot afford to pay were:
- Aged 16-34 years (46 per cent) and aged 35-54 years (36 per cent, compared with 27 per cent of respondents aged 55+ years)

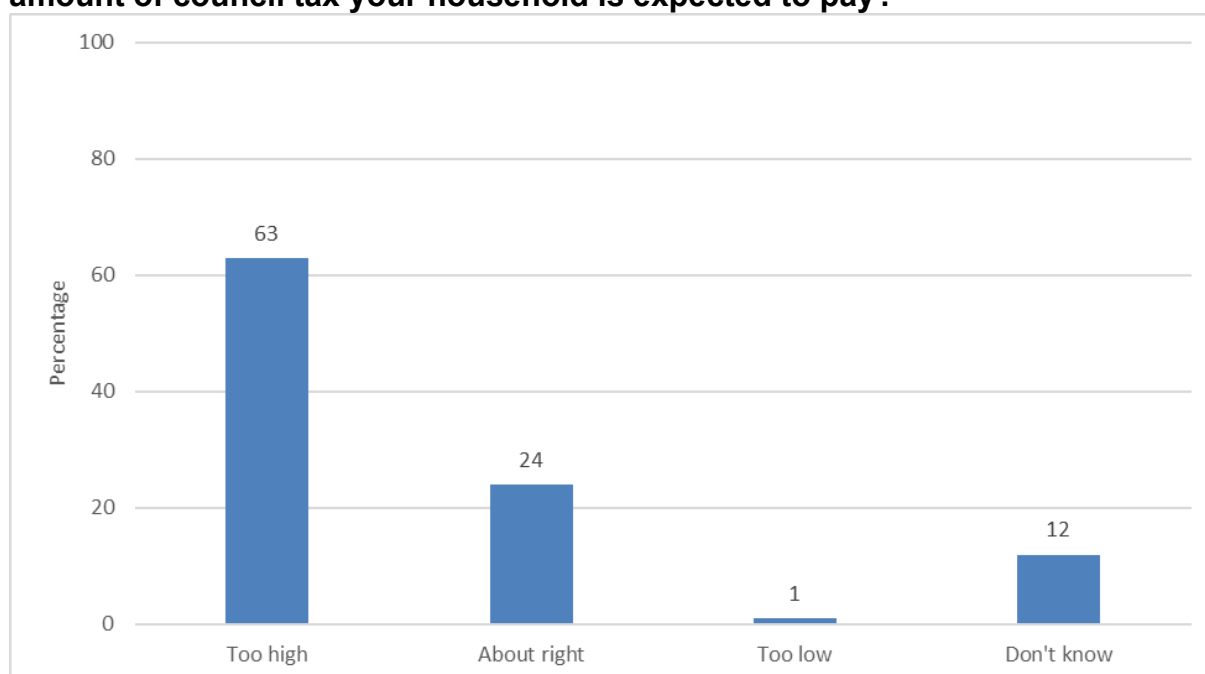
- Paying council tax in full or in receipt of reductions (37 per cent, compared with 17 per cent of respondents who did not pay council tax)
 - Social grade C2 (44 per cent, compared to 34 per cent of respondents in social grade AB, 35 per cent in social grade C1 and 30 per cent in social grade DE).
- 3.43 Around two thirds of respondents (41 per cent) disagreed that local councils do not have enough control over council tax rates, with 27 per cent answering, 'don't know'. There were significant differences by gender, age, working status, and property tenure.
- 3.44 Respondents who were more likely to agree that local councils do not have enough control over council tax rates were:
- Aged 16-34 (41 per cent, compared with 31 per cent of those aged 35-54 and 27 per cent of those aged 55+)
- 3.45 Respondents who were more likely to disagree that local councils do not have enough control over council tax rates were:
- Male (44 per cent, compared with 37 per cent of females)
 - Retired (52 per cent, compared with 38 per cent of full-time employees, and 33 per cent of students)
 - Property owners (44 per cent, compared with 31 per cent of private renters).
- 3.46 Around three out of five respondents (61 per cent) agreed that it was not clear to them how council tax is spent. There were significant differences by age, working status, income, household structure, council tax payment status and social grade.
- 3.47 Those respondents who were more likely to agree that it was not clear to them how council tax is spent were:
- Earning between £20,000 and £29,999 per annum (66 per cent) and £50,000 and £74,999 (63 per cent, compared with 46 per cent of those earning less than £9,999)
 - In council tax band A (73 per cent, compared with 62 per cent living in band D, 55 per cent living in bands E, F, G, H & I and 49 per cent living in band B)
- 3.48 Those respondents who were more likely to disagree that it was not clear to them how council tax is spent were:

- Aged 55+ years (38 per cent, compared with 30 per cent of respondents aged 16-34 years)
- Retired (45 per cent, compared with 32 per cent of full-time employees, 33 per cent of part-time employees)
- In social grade AB (39 per cent) or C1 (37 per cent, compared with 29 per cent of those in social grade DE)
- Living with two or more adults and dependents (66 per cent, compared with 56 per cent of single adult households)

The majority of respondents reported that the amount of council tax they are expected to pay is too high. When provided with information about the services which are funded by council tax, a smaller proportion of respondents described their council tax bill as too high, with a greater proportion of respondents describing their bill as about right or too low in light of this information.

3.49 Those participants who paid council tax were asked, based on their income and outgoings, how they would describe the amount of council tax their household is expected to pay. The majority of respondents (63 per cent) indicated that their council tax was 'too high' (Figure 10).

Figure 10: Based on your income and outgoings, how would you describe the amount of council tax your household is expected to pay?



Base: 915 respondents

3.50 There were significant differences by age, working status, income, region, social grade, council tax payment status, household structure, tenure and council tax band.

3.51 Respondents who were more likely to report that council tax was 'too high' were:

- In council tax bands E, F, G, H or I (75 per cent, compared with 62 per cent in band D, 58 per cent in band C and 54 per cent in band A).

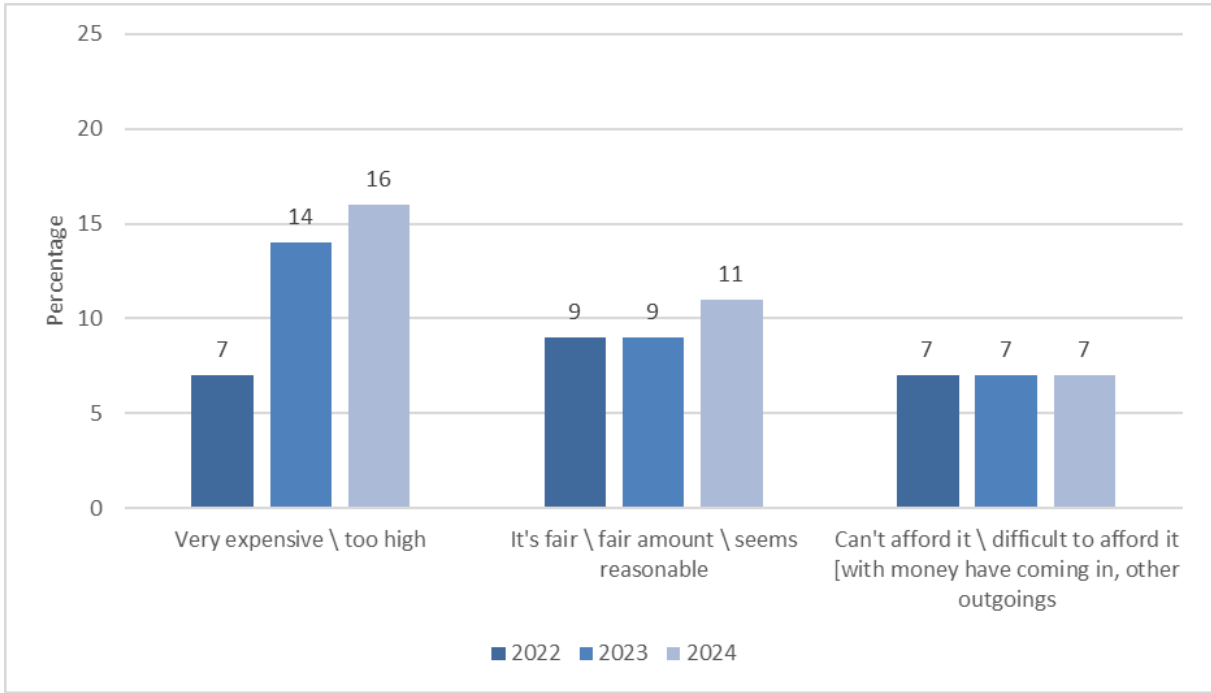
- Living in west south Wales (75 per cent, compared with 63 per cent in north Wales, 60 per cent in Cardiff and south east Wales and the Valleys 57 per cent)
- Homeowners (67 per cent, compared with 53 per cent of private renters)
- Paying council tax in full (66 per cent, compared with 57 per cent of those who received a discount or reduction)
- Living in a household with two or more adults and dependents (69 per cent, compared with 52 per cent of single adult households)

3.52 Respondents who were less likely to report that council tax was ‘too high’ were:

- Aged 16-34 years (51 per cent, compared with 67 per cent of respondents aged 35-54 years, and 69 per cent of respondents aged 55+ years)
- Unemployed (52 per cent, compared with 67 per cent of full-time employees, 65 per cent of part-time employees, and 63 per cent of retired respondents)
- Earning less than £9,999 per annum (76 per cent, compared with 71 per cent of those earning between £20,000 and £29,999)
- In social grade AB (55 per cent, compared with 65 per cent of those in C1 and 66 per cent of those in C2 and DE).

3.53 Those participants who answered ‘too high’ were asked why they said this, and similar answers were grouped together. The most common response (16 per cent) was that it is ‘very expensive / too high’. Around a tenth of respondents said that services are poor, and a similar number (9 per cent) said that it is poor value for money (Table 4).

Figure 11: By year (2022-2024) top three responses to Why do you say this?



Base: 2386 respondents

- 3.54 When asked to state why they answered they gave their response in figure 10, the three most common reasons given across all responses since 2022 were that council tax was very expensive, that it was a fair amount and that it was difficult to afford (Figure 11).
- 3.55 There was a significant increase in the number of respondents who reported that their council tax was very expensive or too high between 2022 (7 per cent) and 2023 (14 per cent).

Table 4: 'Too high' - Why do you say this?

Response	Percentage of respondents who answered 'too high'
Very expensive/too high	22
Services are poor	13
Poor value for money	10
Can't afford it/difficult to afford it with money coming in and other outgoings	9
Has increased a lot recently, always going up	9
On a low income / don't get paid enough / on benefits	9
Cost of living is increasing	5
Don't see any benefit from it / don't use or receive any services	5
Don't see much benefit from it / don't use or receive many services	5
Money is wasted / councillors pay too high / too many expenses	5
<i>Other</i>	1
Doesn't reflect income / should reflect income level	3
Services are being cut	6
Top 3 responses submitted by less than 5 per cent of respondents	
One of our biggest bills, large part of our outgoings	
We're pensioners	
Pay too much tax / too many taxes already	

Base: 580 respondents

3.56 Around a quarter of respondents (24 per cent) indicated that the amount of council tax they are expected to pay was 'about right' (Figure 10). There were significant differences by income, region, social grade, tenure, disability status, household structure, council tax payment status and council tax band.

3.57 Respondents who were more likely to report that council tax was 'about right' were:

- Private renters (35 per cent, compared with 21 per cent of homeowners)
- Not disabled (26 per cent, compared with 18 per cent of those with a limiting illness, health problem or disability)
- In social grade AB (32 per cent, compared with 18 per cent of those in DE), In receipt of a discount or reduction (33 per cent, compared with 21 per cent of those who paid in full)
- Earning more than £75,000 per annum (40 per cent, compared with 21 per cent of those earning £20,000-£29,999, 20 per cent earning £10,000-£19,999, 19 per cent earning £50,000-£74,999 and 5 per cent earning less than £9,999)

- Those in receipt of a council tax discount or reduction (33 per cent compared to 21% of those who pay council tax in full)

3.58 Respondents who were less likely to report that council tax was ‘about right’ were:

- In council tax band E, F, G, H, and I (19 per cent, compared to 32 per cent in band A, and 28 per cent in band D).
- In west south Wales (14 per cent, compared to 23 per cent in north Wales, 24 per cent in mid and west Wales, 32 per cent in the Valleys and 25 per cent in Cardiff and south east Wales).
- Living in a household with two or more adults and dependents (18 per cent, compared to 27% of adults living alone, and 25% of households with multiple adults without dependents)

3.59 Amongst the 238 respondents who answered, ‘about right’, the most common explanation given for this answer was that it is a fair amount or seems reasonable (31 per cent). Around a fifth of respondents (22 per cent) stated that the tax was ‘about right’ because they can afford it, and 16 per cent recognised its contribution to services (Table 5).

Table 5: 'About right' - Why do you say this?

Response	Percentage of respondents who answered ‘about right’
It is fair/fair amount/seems reasonable	40
Can afford it	16
Pays for a lot of local services / fair given services we get / services need to be funded	9
Reflects our property / the area we live in	9
It's not too high or low	6
Because get a reduction / Help to pay	6
<i>Other</i>	3
Top 3 responses submitted by less than 5 per cent of respondents	
Very expensive / Too high	
Reflects income / based on income	
Services are good / area well maintained	

Base: 219 respondents

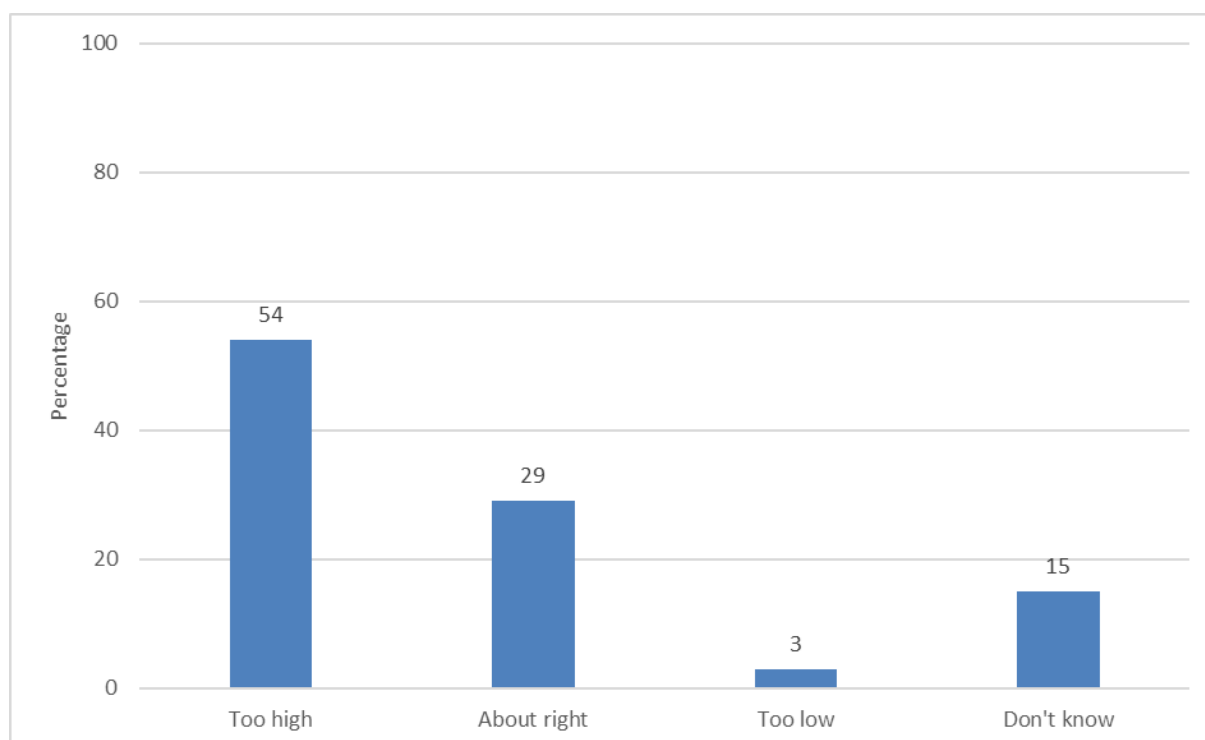
3.60 Around a tenth of respondents (15 per cent) answered ‘don’t know’ when asked about the amount of council tax they are expected to pay.

3.61 Survey participants were then given some information about how council tax is used in Wales:

Council tax in Wales helps to fund services in our communities, including education, social care, policing, fire and rescue services, waste and recycling, but also many others.

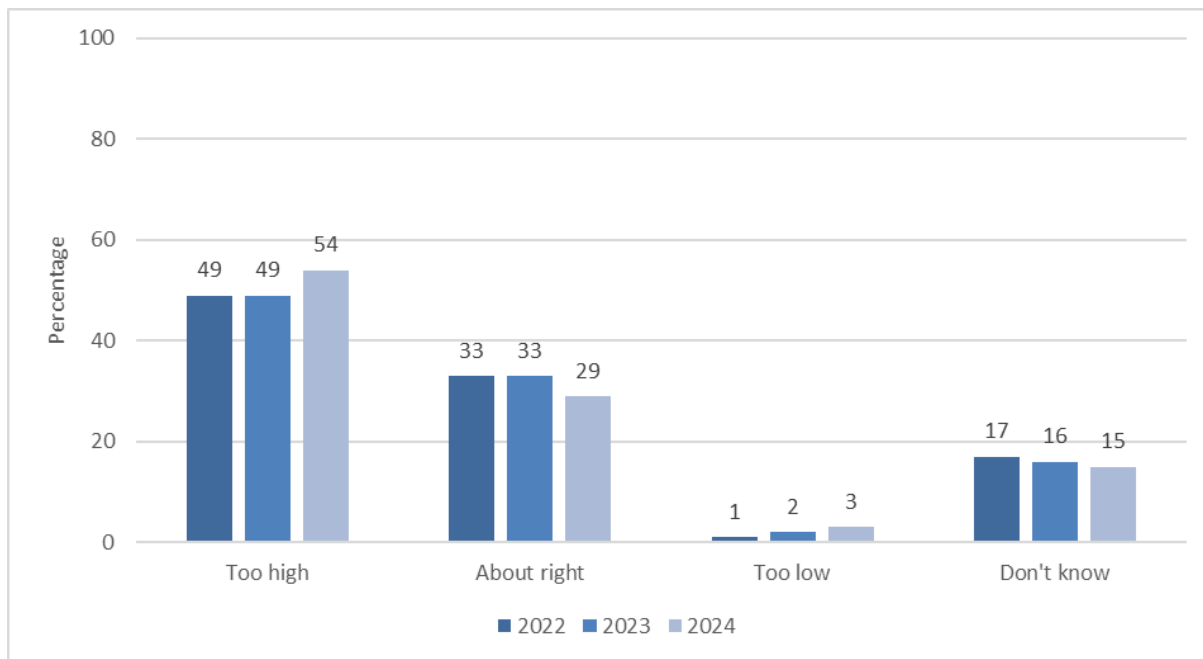
3.62 Participants were then asked, based on the services which council tax funds, how they would describe the amount of council tax their household is expected to pay. After the introduction of this information, a smaller proportion of respondents indicated that the council tax they are asked to pay was 'too high' (54 per cent, compared to 63 per cent before the information was provided). A larger proportion of respondents indicated that the amount they are expected to pay was 'about right' (29 per cent, compared to 24 per cent before the information was provided). After the introduction of the information, three per cent of respondents indicated that the amount they were asked to pay was 'too low' (Figure 12).

Figure 12: Based on the services which council tax funds, how would you describe the amount of council tax your household is expected to pay?



Base: 915 respondents

Figure 13: By year (2022-2024) Based on the services which council tax funds, how would you describe the amount of council tax your household is expected to pay?



Base: 2736 respondents

3.63 Tables 6, 7 and 8 present the responses provided when participants were asked why they had described their council tax as 'too high', 'about right' or 'too low' following the introduction of information about the services funded by council tax.

Table 6: Responses after information - 'Too high' - Why do you say this?

Response	Percentage of respondents who answered 'too high'
Services are poor	23
Very expensive/too high	18
Don't see much benefit from it / don't use or receive many services	10
Money is wasted / councillors pay too high / too many expenses	9
Services are being cut	8
Poor value for money	7
Has increased a lot recently, always going up	7
Can't afford it / difficult to afford it with money have coming in, other outgoings	6
Don't see any benefit / don't use or receive any services	5
Other	3
Top 3 responses submitted by less than 5 per cent of respondents	
On a low income / don't get paid enough / on benefits	
Doesn't reflect size, value of my property	
Don't seen enough benefit from it / don't use or receive enough services	

Base: 580 respondents

3.64 Reasons given by those who stated that council tax is ‘too high’ related to both affordability as well as perceptions of services. Of the 490 respondents who stated that council tax is ‘too high’, around a quarter (23 per cent) stated that services are poor, around one in ten respondents (8 per cent) stated that services were being cut, and 7 per cent stated that council tax represented poor value for money (Table 6).

Table 7: Responses after information - 'About right' - Why do you say this?

Response	Percentage of respondents who answered ‘about right’
Pays for a lot of local services/fair given the services we get/services need to be funded	43
It’s fair/fair amount/seems reasonable	34
<i>Other</i>	3
Top 3 responses submitted by less than 5 per cent of respondents	
Can afford it	
Services are good / area well maintained	
Reflects our property / the area live in	

Base: 261 respondents

3.65 Of the 261 respondents who stated that council tax was ‘about right’, 43 per cent reported that council tax ‘pays for a lot of local services/fair given the services we get/services need to be funded’ (Table 7).

Table 8: Responses after information - 'Too low' - Why do you say this?

Response	Percentage of respondents who answered 'too low' ^a
Pays for a lot of local services/fair given the services we get/services need to be funded	61
Services are poor	21
Services are being cut	11
Money is wasted \ councillors pay too high \ too many expenses	5
<i>Other</i>	4
Top 2 responses submitted by less than 5 per cent of respondents	
It's fair \ fair amount \ seems reasonable	
Doesn't reflect size, value of my property	

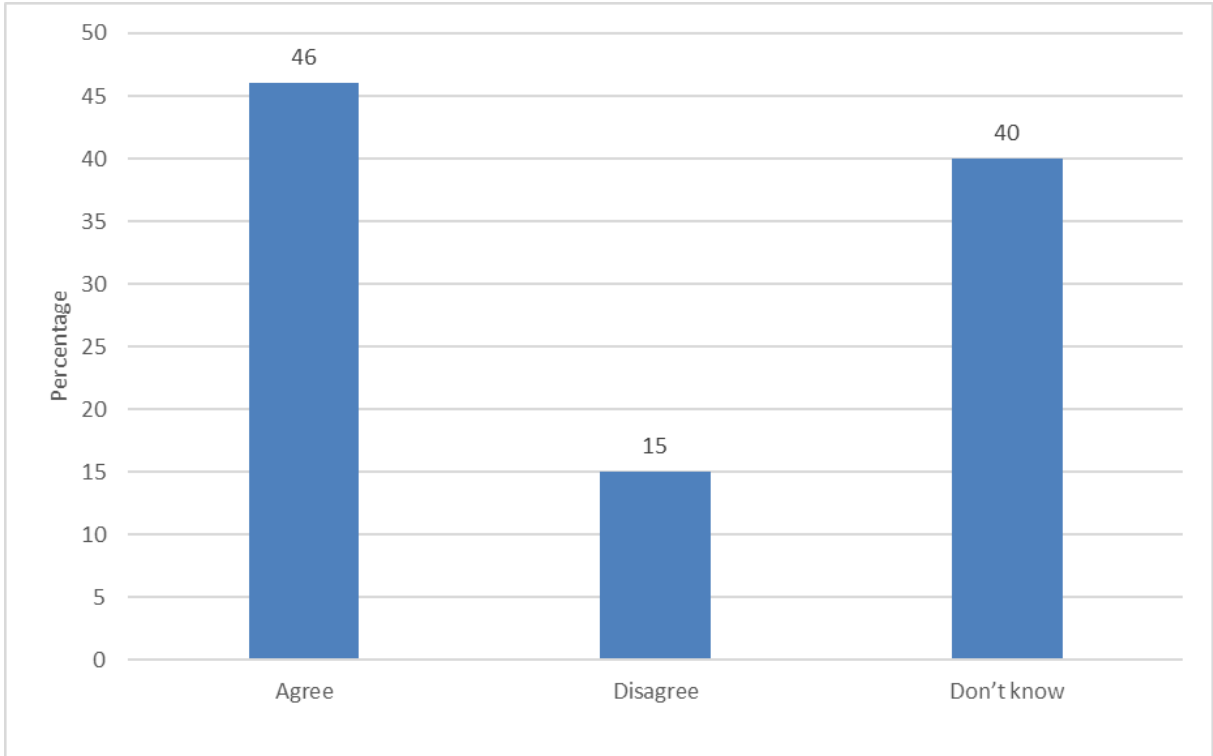
Base: 25 respondents

Attitudes to change

The majority of respondents agreed that council tax should be replaced with a different system of local taxation to make it fairer. When asked about alternatives, a system of local taxation based on income was perceived as the fairest system.

- 3.66 The survey also asked respondents about their views on changes to the current council tax system and specifically whether they agreed or disagreed that council tax should be replaced with a different system of local taxation. Around half of participants (46 per cent) agreed that council tax should be replaced, 15 per cent disagreed and 40 per cent answered 'don't know' to the question (Figure 14).
- 3.67 There was a significant increase in the percentage of respondents who agreed that council tax should be replaced with a different system of local taxation between 2023 (39 per cent) and 2024 (46 per cent) (Figure 15).

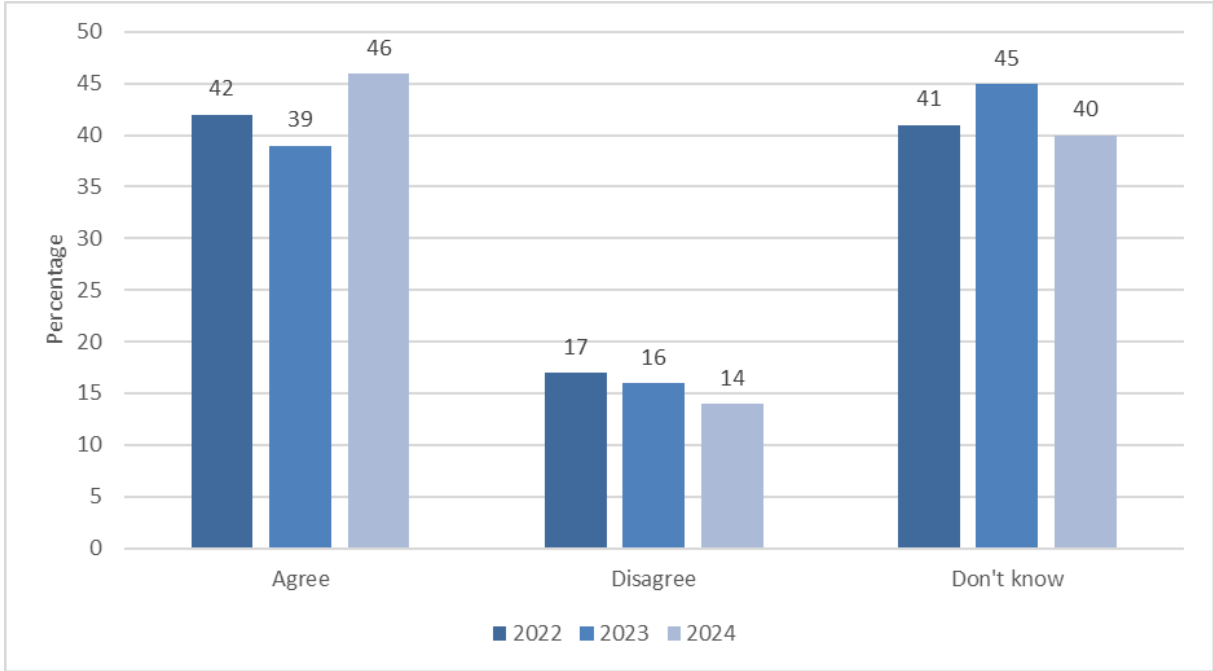
Figure 14: To what extent do you agree or disagree that council tax should be replaced with a different system of local taxation?



Base: 1000 respondents

'Agree' combines the responses 'Strongly Agree' and 'Agree.' 'Disagree' combines the responses 'Strongly Disagree' and 'Disagree.'

Figure 15: By year (2022-2024) To what extent do you agree or disagree that council tax should be replaced with a different system of local taxation?



Base: 3000 respondents

'Agree' combines the responses 'Strongly Agree' and 'Agree.' 'Disagree' combines the responses 'Strongly Disagree' and 'Disagree.'

- 3.68 There were significant differences by gender, age, working status, income band, tenure, disability status, social grade, council tax band and council tax payment status.
- 3.69 Respondents who were more likely to agree that council tax should be replaced were:
- Male (51 per cent, compared with 41 per cent of females)
 - In council tax bands E, F, G, H and I (59 per cent, compared with 45 per cent in band D and 44 per cent in band C)
 - In receipt of a discount or reduction (49 per cent, compared with 35 per cent of those who did not pay any council tax)
- 3.70 Respondents who were more likely to disagree that council tax should be replaced were:
- Aged 16-34 years (18 per cent, compared with 11 per cent of those aged 55+ years)
 - Social grade AB or C1 (19 and 17 per cent respectively compared to 10 per cent of those in DE)
 - Not disabled (16 per cent, compared with 10 per cent of those with a limiting illness, health problem or disability)
 - Full-time students (23 per cent, compared with 12 per cent retired and 10 per cent of part time employees)
 - Earning more than £75,000 per annum (30 per cent, compared with all other categories)
 - Private renters (19 per cent, compared with 10 per cent of social renters)
- 3.71 The 459 respondents who agreed that council tax should be replaced were asked to explain their views. Around one in every five respondents (18 per cent) stated that council tax should be replaced because the system is unfair and 16 per cent of respondents stated that council tax should be replaced because it is flawed or outdated. A further 11 per cent stated that it should be based on, or take into account, income or ability to pay (Table 9).

Table 9: Agree - Why do you say this?

Response	Percentage of respondents who agree
It's unfair/ to make it fairer	24
System is flawed / outdated / needs overhaul / review	21
It should based on/ take into account income / ability to pay	14
Should not be based on property	10
Need to reduce cost / be cheaper / too much at moment	9
Should be based on number of individuals in household \ not fair that smaller households pay same as larger ones	6
Should be based on services used	6
Different areas have different economic conditions \ needs to reflect local area	5
<i>Other</i>	4
Top 3 responses submitted by less than 5 per cent of respondents	
Need to see where money goes / more transparency	
Too many taxes \ too much tax paid	
Should be means tested	

Base: 459 respondents

3.72 Those respondents who disagreed or strongly disagreed that council tax should be replaced with an alternative system were asked to explain their views. The most common reason for this view, expressed by 46 per cent of these respondents, was that the current system is OK as it is and does not need fixing. A further 14 per cent of respondents stated that there was no obvious replacement for council tax, or they were not sure what would be a better system. Around one in ten respondents (9 per cent) reported that the current system is fair or that it is easy to understand and 6 per cent of respondents reported that change would increase cost (Table 10).

Table 10: Disagree - Why do you say this?

Response	Percentage of respondents who disagree
Current system is OK/works/fine as it is/does not need fixing	46
No obvious replacement/not sure of better system	14
Change would increase costs	9
Current system is fair	7
Change would add complexity / be difficult to understand	7
Current system is OK, but needs some reform, bands/property prices need reviewing	6
Would need to know more about any replacement	6
No system is perfect / others have been tried before	5
<i>Other</i>	3
Top 3 responses submitted by less than 5 per cent of respondents	
Easy to understand / everyone understands it	
Should be based on number of individuals in household \ not fair that smaller households pay same as larger ones	
Remember the poll tax and it was bad	

Base: 145 respondents

3.73 Building on this question, all participants were asked to consider six alternative measures of the amount of local tax they are expected to pay and rank them on a scale of 1 to 6, with 1 being the fairest measure and 6 being the least fair measure. The alternative measures they were asked to consider and rank were:

- your income
- the extent to which you use local services
- the number of people residing in your property.
- the value of the property you own and/or live in
- everyone should pay the same amount
- the value of the land your property occupies

3.74 A mean average was calculated based on the rankings given to each alternative measure, providing an overall mean average fairness score. Based on this mean average, a system of local taxation based on your income was perceived as the fairest system, with a mean average fairness score of 2.75. A system of local taxation where everyone pays the same amount was perceived as the least fair system, with a mean average fairness score of 4.57 (Figure 11).

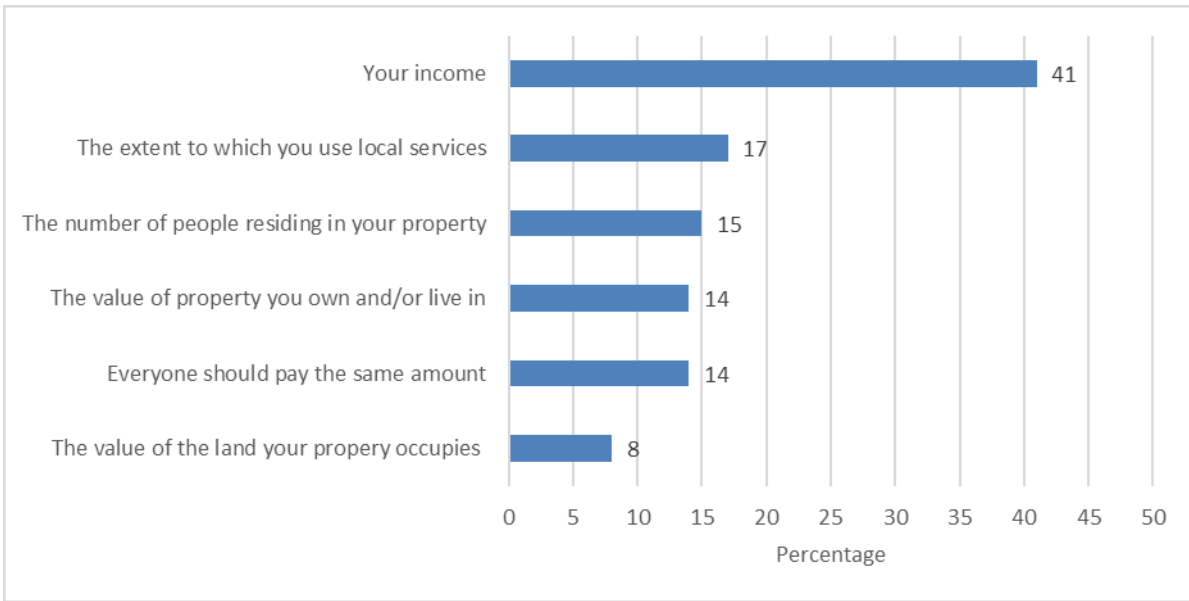
Figure 16: Which of the following do you feel would be the fairest measure of the amount of local tax you are expected to pay? Mean average fairness score (1=fairest, 6=least fair)



Base: 1000 respondents

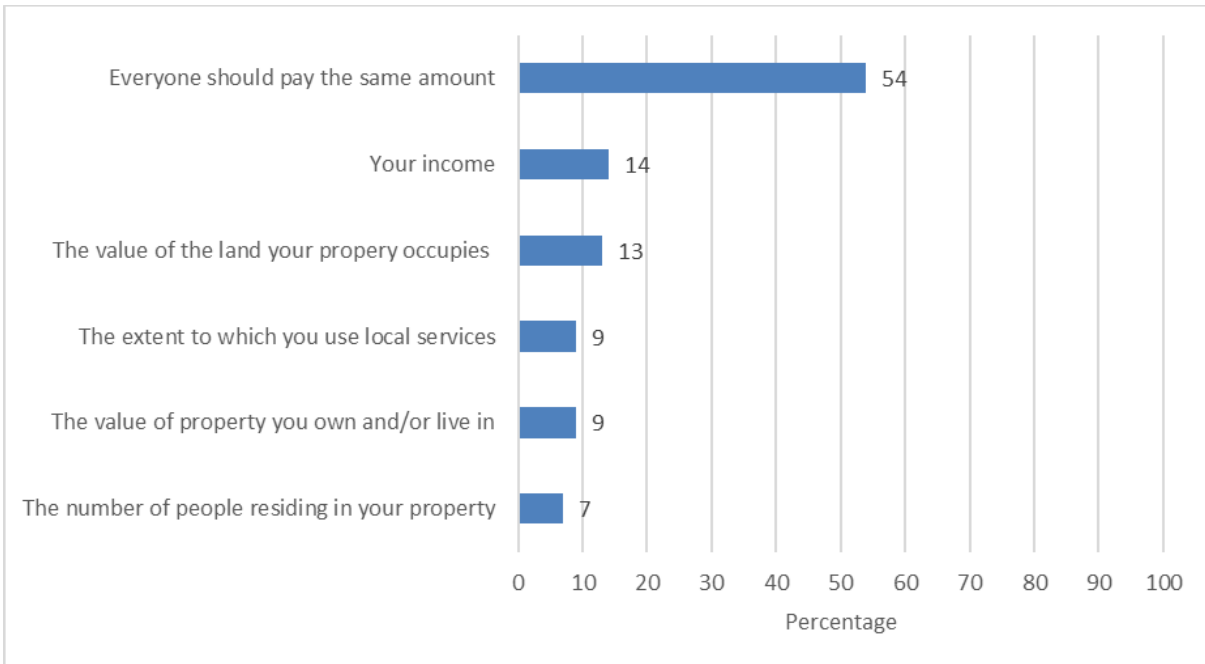
3.75 As can be seen in Figure 16, around two out of every five respondents (41 per cent) ranked 'your income' as the fairest measure of a new system of local taxation. Around one in every ten respondents (8 per cent) ranked 'the value of the land your property occupies' as the fairest measure. Around half of respondents (54 per cent) ranked a system where everyone pays the same amount as the least fair (Figure 13).

3.76 **Figure 17: Fairest measure of the amount of local tax you are expected to pay (Ranked 1)**



Base: 1000 respondents

Figure 18: Least fair measure of the amount of local tax you are expected to pay (Ranked 6)



Base: 1000 respondents

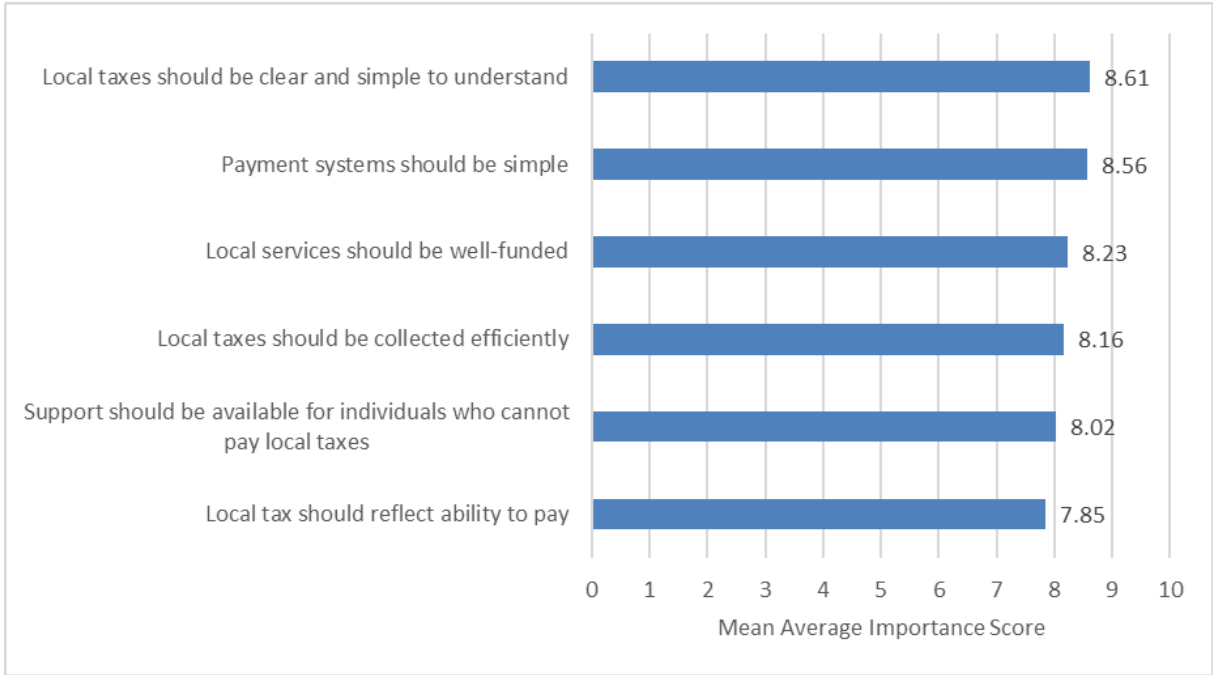
Respondents indicated that the most important aim of a new system of local taxation is that local taxes should be clear and simple to understand.

3.77 Building on what would be the fairest measure of a new system of local taxation, all participants were asked for their views on what are the most important aims of local taxation. Participants were given five aims to consider and rank on a scale of 1 to 10, where 1 was not at all important and 10 was absolutely vital.

- Local tax bills should reflect ability to pay.
- Local services should be well-funded.
- Payment systems should be simple.
- Support should be available for individuals who cannot pay local taxes.
- Local taxes should be collected efficiently.
- Local taxes should be clear and simple to understand.

3.78 As above, the responses were used to calculate a mean average importance score. Based on this measure, the results showed that the most important aim of local taxation according to respondents was that local taxes should be clear and simple to understand (mean average importance score of 8.61). The aim that local tax bills should reflect ability to pay had the lowest mean average importance score of 7.85, but only scored 0.76 lower, highlighting that there was little variation in the mean average importance scores across the five aims (Figure 19).

Figure 19: How important are the following aims of local taxation? Mean average importance score (1=not at all important, 10=absolutely vital)

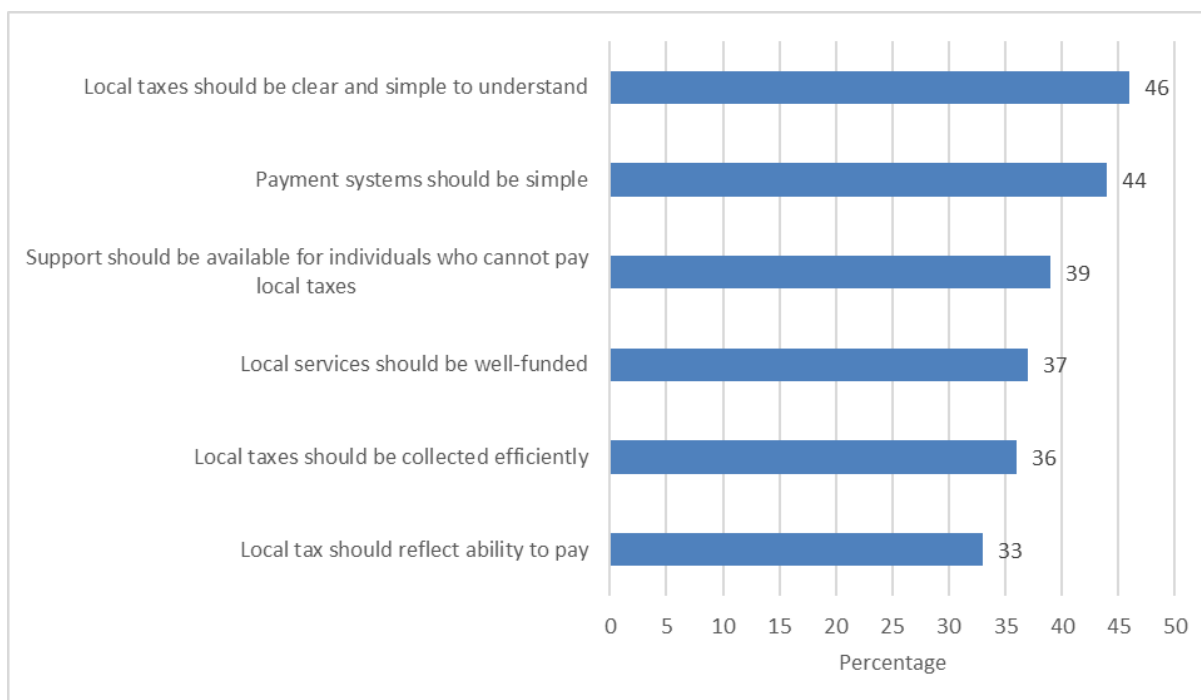


Base: 1000 respondents

3.79 As can be seen in Figure 19, around half of respondents (46 per cent) ranked ‘local taxes should be clear and simple to understand’ as absolutely vital, whereas a third of respondents (33 per cent) ranked ‘local tax bills should reflect ability to pay’ as absolutely vital.

3.80

Figure 20: How important are the following aims of local taxation? 'Absolutely vital'



Base: 1000 respondents

Accessing information on council tax

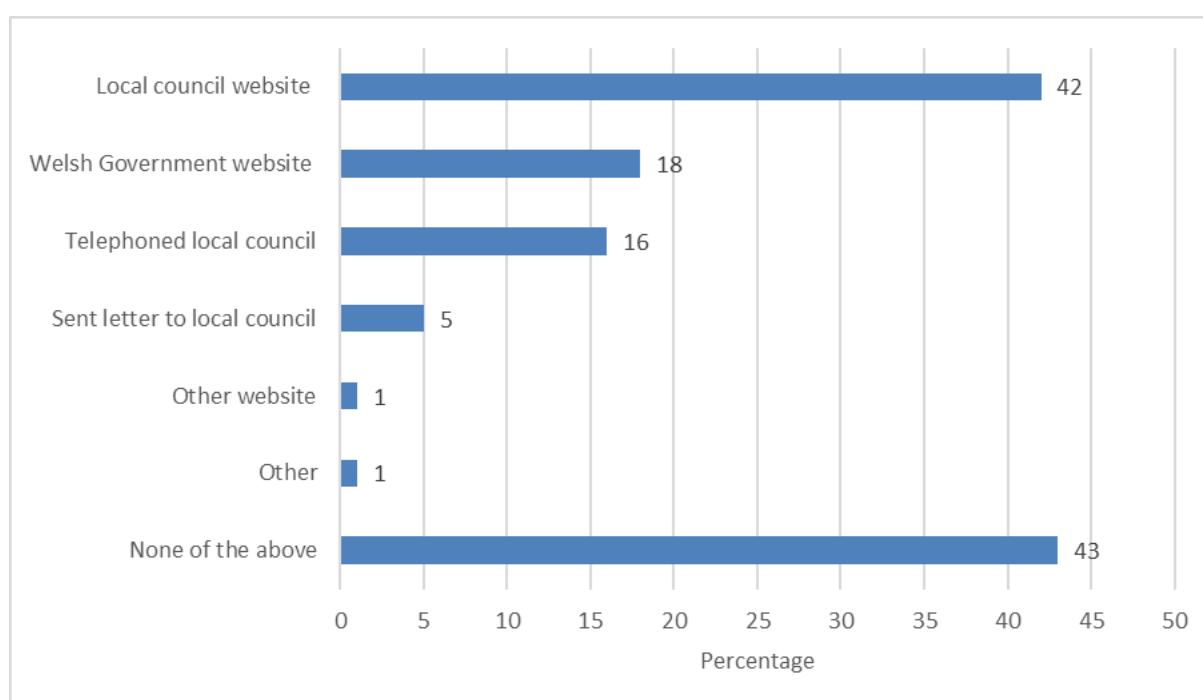
The majority of respondents found it easy to access information about their council tax and most accessed this information using a local council website.

3.81 In the final part of the survey, participants were asked about accessing information on council tax. All participants were asked how they have accessed information about their council tax within the last three years. This could include a query about their bill, enquiring about discounts, reporting a change in circumstance, finding out how their council tax is spent, or anything else to do with council tax. Participants were given seven categories to choose from:

- Local council website
- Welsh Government website
- Telephones local council
- Sent letter to local council
- Other website
- Other
- None of the above.

3.82 As seen in Figure 21, around two out of five respondents (42 per cent) reported that they accessed information about their council tax on a local council website. A further 43 per cent answered that they used none of the above. Of the remaining respondents, around a fifth of respondents (18 per cent) answered that they use the Welsh Government website or telephoned the local council (16 per cent). Only 5 per cent of respondents sent a letter to a local council to access information. There were significant differences by region, age, working status, income, tenure, household structure, council tax payment status.

Figure 21: Within the last 3 years, have you used any of the following to access information about your council tax?



Base: 1000 respondents

3.83 Those respondents who were more likely to access information using a local council website were:

- From Mid/West Wales (50 per cent, compared with 38 per cent in west south Wales)
- Aged 35-54 years (49 per cent, compared with 39 per cent of respondents aged 55+ years)
- From single-adult households (49 per cent, compared with 38 per cent of households with two or more adults and dependents)

- In receipt of a council tax discount or reduction (51 per cent, compared with 40 per cent of respondents who pay their council tax bill in full, and 35 per cent who do not pay)

3.84 Those who were more likely to access information using the Welsh Government website were:

- Aged 16-34 years (34 per cent, compared with 15 per cent of respondents aged 35-54 years, and 10 per cent of respondents aged 55+ years)
- Private renters (26 per cent, compared with 16 per cent of property owners)
- Single adults living with dependents (28 per cent, compared with 16 per cent of couples or two or more people living without dependents)

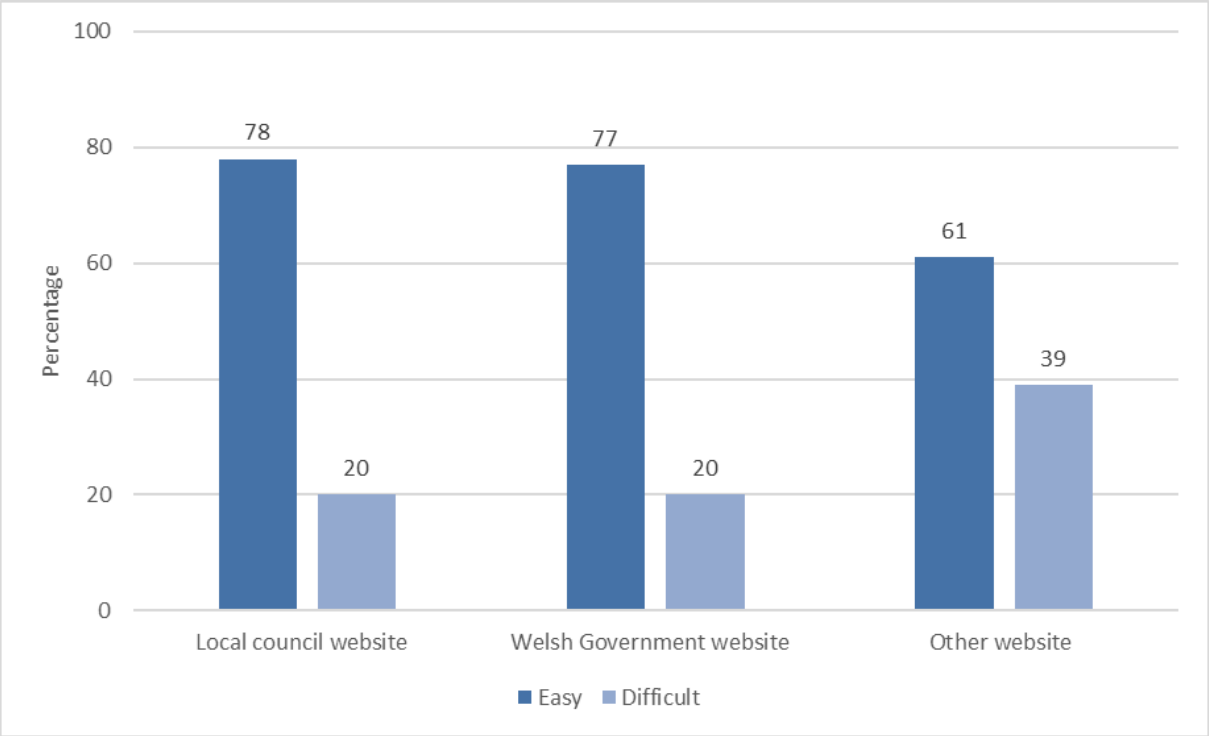
3.85 Those who were less likely to access information using the Welsh Government website were:

- Retired (10 per cent) or unemployed (12 per cent, compared with 23 per cent of those in full-time employment, 26 per cent who are self-employed, and 34 per cent of students)
- Earning less than £9,999 per annum (5 per cent, compared with all other categories)

3.86 The final part of the survey asked participants how easy or difficult it was to access information about their council tax on the local council website, the Welsh Government website, or the other website they used.

3.87 As shown in Figure 22, the majority of respondents found it easy to access information on their council tax. Around four out of five respondents found it easy to access information on the local council website (78 per cent) and the Welsh Government website (77 per cent).

Figure 22: How easy or difficult was it to access information about your council tax on the local council website/Welsh Government website/other website?



Base: 423 respondents

4. Conclusions

- Respondents to the survey were evenly split between those who reported that they knew a fair amount about council tax and those who reported that they knew very little about it.
- When asked to name services funded by council tax, the most common services named were bin and refuse collection, policing and roads or road maintenance.
- The survey showed that the majority of respondents found paying council tax a simple process, would know who to contact if they had a problem with council tax, were aware of the council tax support that may be available, and did not find their council tax bill difficult to understand.
- Respondents had mixed attitudes in terms of whether their council tax bill reflects the current value of their home.
- The majority of respondents disagreed that they had seen the benefit of council tax invested in their local community or that the council tax system is fair, and around two thirds of respondents reported that it was not clear to them how council tax is spent.
- Respondents had mixed attitudes towards the extent to which the council tax system supports people who cannot afford to pay, and whether local councils have enough control over council tax rates.
- The majority of respondents reported that the amount of council tax they are expected to pay is too high.
- However, when provided with information about the services which are funded by council tax, a smaller proportion of respondents described their council tax bill as too high, with a greater proportion of respondents describing their bill as about right or too low in light of this information.
- Around half of all respondents agreed that council tax should be replaced with a different system of local taxation to make it fairer, and around one tenth disagreed. Around two fifths of all respondents were unsure whether the current system should be replaced with a different system of local taxation. When respondents were asked about alternatives, a system of local taxation based on income was perceived as the fairest system.

- In terms of what should be the aims of a new system of local taxation, respondents indicated that the most important aim is that payment systems should be clear and simple to understand.
- The majority of respondents used their local council website to access information about their council tax.
- The majority of respondents who had used a local council website, the Welsh Government website, or another website found it easy to access information about their council tax.
- There was a significant increase in the number of respondents who reported that their council tax was very expensive or too high between the 2022 and 2023 waves of the survey.
- After being informed of the services that council tax funds, respondents in the 2024 wave were still more likely to report that council tax was “too high” than in 2023.
- There was a significant increase in the percentage of respondents who agreed that council tax should be replaced with a different system of local taxation between 2023 and 2024.

Annex A: Methodology

Wales Omnibus Survey

- 4.1 The Omnibus sample is designed to be representative of the adult population resident in Wales aged 16 and over. Interviews were self-completion and undertaken online using the Cint online panel exchange platform.
- 4.2 The Cint platform and its products comply with ESOMAR, MRS, ARF, MRIA, AMA, AMSRO and Insights Association standards. Cint also complies with ISO 20252. Multiple data quality checks are built into the Cint system including GEO IP check and CAPTCHA at registration, unique respondent identification and fraudulent behaviour checks. On top of this Beaufort builds in its own quality control questions and measures within the survey and excludes respondents who fail these checks.
- 4.3 The survey was subject to interlocking demographic quota controls of age within gender. A further separate quota control was set on social grade and interviews were undertaken with residents of every local authority in Wales.
- 4.4 Online surveys were configured for PC/tablet and smartphone completion and English and Welsh versions of each were offered to every respondent. Fieldwork for the March 2024 survey took place between 26 February and 17 March 2024. A total of 1,000 interviews were completed and analysed.
- 4.5 Data has been weighted by age group, gender, Local Authority grouping and social grade to match 2021 Census figures and ensure it is fully representative of the adult population (16+) in Wales.
- 4.6 Arithmetic rounding to whole numbers means that columns of percentages do not necessarily sum to exactly 100%. Where more than one answer can be given to a question the sum of percentages may exceed 100%. 0 denotes a weighted sample of less than 0.5 and 0% denotes a percentage of less than 0.5%. Where column bases are less than about 50, percentages need to be interpreted with care.
- 4.7 The z-test was used to determine whether an observed relationship in the sample is likely to reflect a genuine association in the population.

Variable Name	Description
Region	
North Wales	Those living in Wrexham, Flintshire, Denbighshire, Conwy, Anglesey, Gwynedd
Mid/West Wales	Those living in Powys, Ceredigion, Carmarthenshire, Pembrokeshire
West South Wales	Those living in Swansea, Neath & Port Talbot, Bridgend
The South Wales Valleys	Those living in Rhondda Cynon Taff, Merthyr, Torfaen, Caerphilly, Blaenau Gwent
Cardiff & South-East Wales	Those living in Cardiff, Vale of Glamorgan, Monmouthshire, Newport
Age	
16-24	
25-34	
35-44	
45-54	
55-64	
65+	
16-34	
35-54	
55+	
Social Grade	
AB	Those who live in households where the chief income earner is social grade A or B

C1	Those who live in households where the chief income earner is social grade C1
C2	Those who live in households where the chief income earner is social grade C2
DE	Those who live in households where the chief income earner is social grade D or E
ABC1	Those who live in households where the chief income earner is social grade A or B or C1
C2DE	Those who live in households where the chief income earner is social grade C2 or D or E
Working Status	
Full-time employee	Those who are full-time employees (over 30 hour per week)
Part-time employee	Those who are part-time employees (30 hours or less per week)
Self-employed	Those who are self-employed
Unemployed / seeking work	Those who are unemployed and seeking work
Full-time student	Those who are full-time students
Wholly retired/other permanently not working	Those who are wholly retired or other not working (e.g., carer, look after family)
Income Bands	
Less than £9,999	
£10,000-£19,999	
£20,000-£29,999	
£30,000-£49,999	
£50,000-£74,999	

£75,000+	
Prefer not to say/don't know	
Tenure	
Owned (with or without mortgage)	Those who live in properties that they own (either with or without a mortgage)
Social renting	Those who live in properties that they rent from the local council or housing association
Private renting	Those who live in properties that they rent from a private landlord
Shared ownership	Those who live in properties that they part own and part rent
Disability Status	
Yes	Those who have any long-term illness, health problem or disability that limits the daily activities or the work that they do
No	Those who do NOT have any long-term illness, health problem or disability that limits the daily activities or the work that they do
Household structure	
One adult living alone	
One adult living with dependents	
A couple or two or more adults living without dependents	
A couple or two or more adults living with dependents	
Other situation/not stated	
Pay Council Tax	

Yes – in full	Those who live in households that pay full council tax
Yes – receive discount/reduction	Those who live in households that pay reduced council tax
No	Those who live in households that pay no council tax
Council Band	
A	Those who live in properties that are rated council tax band A (the lowest)
B	Those who live in properties that are rated council tax band B
C	Those who live in properties that are rated council tax band C
D	Those who live in properties that are rated council tax band D
E, F, G, H, I	Those who live in properties that are rated council tax band E or F or G or H or I (the highest)
Don't know/not sure	Those who were not sure of their council tax band

Annex B

Section 1 – Responsibility for council tax

1. Do you or anyone in your household pay council tax?

- Yes
- No

1a. Which of these best describes your responsibility for paying your household's council tax?

- Sole responsibility
- Joint responsibility
- No responsibility, someone else in the household pays it

1b. Which of the following best describes why your household does not pay council tax?

- All members of the household are under 18
- All members of the household are students
- All members of the household are care leavers under the age of 25
- I am on a low income and receive full Council Tax Reduction
- Other, please specify:

(Skip Qs 2, 3, 3a 4, 4a, 7, 9, 9a, 10, 10a)

2. What is your council tax band?

- A (Lowest)
- B
- C
- D
- E
- F
- G
- H
- I (Highest)
- Not sure

3. Do you receive any council tax discounts, exemptions or reductions?

- Yes
- No
- Not sure

3a. Which discounts, exemptions or reductions do you receive?

4. How does your household pay council tax?

- Weekly
- Monthly over ten months
- Monthly over twelve months
- Annually

4a. How much council tax does your household pay per week/month/year? [Delete as appropriate, following response to Q4]

Section 2 – Knowledge and attitudes to council tax

5. How much would you say you know about council tax?

- A great deal
- A fair amount
- Very little
- Nothing at all

6. Can you name three services which are funded by council tax?

7. To what extent do you agree or disagree with the following statements:

- Paying council tax is a simple process
 - I don't know who to contact if I have a problem with council tax
 - I am aware of the council tax support that may be available
 - My council tax bill is difficult to understand
 - My council tax bill reflects the current value of my home
-
- Strongly agree
 - Agree
 - Disagree

- Strongly disagree

8. To what extent do you agree or disagree with the following statements:

- The council tax system is fair
- I have seen the benefit of council tax invested in my local community
- The council tax system supports people who cannot afford to pay
- Local councils do not have enough control over council tax rates
- It is not clear to me how council tax is spent

- Strongly agree
- Agree
- Disagree
- Strongly disagree

9. Based on your income and outgoings, how would you describe the amount of council tax your household is expected to pay?

- Too high
- About right
- Too low

9a. Why do you say this?

10. Council tax in Wales helps to fund services in our communities, including education, social care, policing, fire and rescue services, waste and recycling, but also many others.

Based on the services which council tax funds, how would you describe the amount of council tax your household is expected to pay?

- Too high
- About right
- Too low

10a. Why do you say this?

Section 3 – Attitudes to change

11. To what extent do you agree or disagree that council tax should be replaced with a different system of local taxation?

- Strongly agree
- Agree
- Disagree
- Strongly disagree

11a. Why do you say this?

12. If the system of local taxation were to be changed, which of the following do you feel would be the fairest measure of the amount of local tax you are expected to pay? Please rank your answers from 1 to 6, 1 being the fairest measure and 6 being the least fair measure.

- Your income
- The value of the property you own and/or live in
- The extent to which you use local services
- The value of the land your property occupies
- Everyone should pay the same amount
- The number of people residing in your property

13. In your opinion, how important are the following aims of local taxation? Please answer on a scale of 1 to 10, where 1=not at all important to 10=absolutely vital.

- Local taxes should be clear and simple to understand
- Local tax bills should reflect ability to pay
- Local services should be well-funded
- Payment systems should be simple
- Support should be available for individuals who cannot pay local taxes
- Local taxes should be collected efficiently

Section 4 – Accessing information on council tax

14. Within the last 3 years, have you used any of the following to access information about your council tax? This could have been a query about your bill, enquiring about discounts, reporting a change in circumstance, finding out how your council tax is spent or anything else to do with council tax

- Local council website
- Welsh Government website
- Telephoned local council
- Sent letter to local council
- Other website (please specify)
- Other (please specify)
- None of the above

14a. How easy or difficult was it to access information about your council tax on the local council website?

- Very easy
- Fairly easy
- Fairly difficult
- Very difficult
- Don't know

14b. How easy or difficult was it to access information about your council tax on the Welsh Government website?

- Very easy
- Fairly easy
- Fairly difficult
- Very difficult
- Don't know

14c. How easy or difficult was it to access information about your council tax on the other website you used?

- Very easy
- Fairly easy
- Fairly difficult

- Very difficult
- Don't know